DEBTOR AND CREDITOR MADE EASIE:

OR,

A ſhort INSTRUCTION for the attaining the Right Uſe OF

ACCOUNTS

AFTER THE

Beſt Method uſed by MERCHANTS.

FITTED

To the TRADES or Wayes of Dealing in theſe ſeveral CAPACITIES:

Viz.
- The *Youth* or *Young Scholar*,
- The *Husband-man*, or *Farmer*,
- The *Countrey-Gentleman*,
- The *Retailing Shop-keeper*,
- The *Handicrafts-man*,
- The *Merchant*.

By *STEPHEN MONTEAGE*.

LONDON,

Printed by *J. R.* and are to be ſold by *Ben. Billingſley* at the *Printing-preſs* in *Cornhill*, 1675.

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STEPHANUS MONTEAGE
Mercator Londini 1675. Ætat: 53.

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BRITISH MUSEUM

THE

PREFACE.

SEveral Perſons have treated of this Art in our Engliſh Language, whoſe elaborate Writings being extant, ſufficiently commend their Authours: Therefore that I appear with this ſmall Treatiſe, requires an Apology; but deſigning Brevity, and the beſt Expence of Time, (that I may not croſs my own Intentions,) I ſhall in a few words give you this Account of my preſent undertaking.

1. *The Writings already extant on this ſubject, are moſt of them calculated for men of deep Capacities, that have ſeen or intend large Trade and Commerce; and not fitted in my Opinion for Youths, young Scholars, men of Ordinary reach or employment, who have more need of ſuch an* A. B. C. *or* Primmer, *to conſult with, as I have endeavoured to decipher in this Abbreviate, than of thoſe intricate Volumns.*

2. *Thoſe Learned Authors have contrived a Method or Body of Accountantſhip by* Waſt-book, Journal, *and* Leidger, *with ſeveral others depending thereon, as* Caſh-book, Petty-charge-book, Invoice-book, *&c. all orderly and commendable in their way: But my intent in this, is, to reduce*

all theſe Books into two Books, viz. Waſt-book and Leidger, *eſteeming it of very great importance to contract all Affairs relating to Accounts into as little compaſs, as will conſiſt with the Omiſſion of nothing Material, whereby both Confuſion and unneceſſary Expence of time may be avoyded.*

3. *The Accommodation of Merchants of leſſer Trades, Retailers, Handicrafts-men, and the like, is herein principally intended: Yet the ſubject is not ſo limited, but that greater Atchievements may be built thereupon; not unworthy of Gentlemen, Noble-men and Princes, who in forreign Countries have not disdained to manage Tranſactions in this Method: (A Way which Perſons of all Sorts and Conditions, in Court, City or Countrey, from the Supreme Potentate to the meaneſt Cottager, may make uſe of with delight and advantage, if it be but to digeſt their ordinary Receipts of Rents, and Payments for Houſe-keeping and other Expences): Neither will the greateſt Merchant, and beſt skill'd in Accounts, find herein any difference in Matter, but onely in Manner; my aim being not to vary from their Method, except onely in reducing their many Books into theſe two as afore-ſaid.*

Now to commend the Way it ſelf to him who is wholly Ignorant; conſider, that it gives thee a View of the Increaſe or Decay of thy Stock: And at all times, if thou keepeſt thy Leidger *duely entred, it ſets before thee the true ſtate of every Mans Account with thee, and thy Account with them. It will be here objected, That we need not have recourſe to this Way, to come to the knowledge of every Mans Account, in regard that every Perſon who keeps Accounts, hath that in his Intention. To this I anſwer: I confeſs there are Account-books kept by moſt Traders, either in Whole-ſale or Retail, and they frame Accounts of* Debtor and Creditor *in them, ſuch as they be: I have obſerved ſeveral of them thus; they have their Book of Goods bought, another*

of

of Goods ſold, a third of Mens Accounts *upon Truſt, a fourth a* Caſh-book, *beſides others according to every mans particular Fancy; which Books have little dependance each one to th'other, as a Merchants* Waſt-book, Journal *and* Leidger *have; ſave that, perhaps their* Caſh-book *is poſted, placed or divided to every one of theſe in its ſeveral branches,* viz. *Part of the Receipts of* Caſh *to the Book of Sales; the reſidue of their Receipts perhaps (in that it concerns nothing of their Shop-Trade, but of Rents, or Moneys borrowed, or left in their hands;) all this they keep no account of, neither is it poſted any where. Then for the payments of* Caſh, *they are in part poſted to the Book of Goods bought; the reſidue being Repayments of Money lent them, or Money expended, they take no notice of, ſo as to carry it or place it to any* Account: *And ſo when they have payd any man in full, they croſs that* Account; *and when they are payd by any of their Chapmen, they croſs this Account alſo. And this is their track, whereby the Beauty of their Books is turned to Deformity; and then what* balance *can they bring theſe Books to? None at all. Perhaps at the Years end they will caſt up their Shop, together with their Books of Buying and Selling, putting the one againſt the other, and ſo make an Eſtimate of their Stock: Perhaps they have omitted one or more Debts on either ſide, or they have not duly eſtimated the unpoſted part of their Receipts or Payments; and ſo in their Minds or* Apprehenſions, *they find a difference in their* balance *from their Expectation; for they find but ſo much Profit, and they made account of this and that, which makes them go over and over again with their Worke, every time producing perhaps a different View; for the Ground-work being laid uncertain, the Superſtructure muſt alſo needs prove confuſed: They reckon this gained on ſuch a Commodity, and that profited by another, which is not ſo: And thus by reaſon they keep not a particular* Account *of* Profit and Loſs, *they diſtract and confound them.*

themſelves, and vainly ſpend their precious Time and Thoughts, when they think to make a Balance.

But to the next Benefit: This Way of accounting which we Treat of, carries with it its own proof: And here lies the ſupreme Excellency and Uſefulneſs of this myſtery: For as in the foregoing Section I gave a hint of Shop-keepers and unlearned Accountants Confuſion and Uncertainty, ſo on the contrary, they that put in a due practice this way (commonly called Italian Book-keeping) are or may be ever at a certainty, which the other are not, nor cannot attain to. For I may ſpeak it without Hyperbole, that it is impoſſible for us, in this Way to erre ſo, as not with an ordinary Labour and Capacity to ſet all to rights again; upon this Maxim, That the Art carries its own Proof; in regard we have all our Concernments lie before us, the one to check the other. Whereas in the ſeveral wayes vulgarly uſed, all is broken, undigeſted, and without Foundation.

Again, another Utility is this, That as the Method we ſpeak of, is the beſt of all others, and conſequently that which ſhould be altogether in uſe; There is this in it, That thy Books being duly entred and kept, and thy Tranſactions or Commerce, be it greater or leſs, daily poſted: Then, after thy deceaſe, thy Heirs and Succeſſors will know how to prove and find out thy Eſtate with much Facility: Whereas, take the generality of Accountants, Firſt, they all differ in their Forms; The beſt of them are confuſed, the others ſo blotted and blurr'd, ſo croſs'd and raced, that neither Head nor Tail can be diſcovered: And how many of theſe, diſtruſting or diſregarding their own Books, leave them imperfect even in their own ſpurious wayes, and truſt for the moſt part to their mortal Memories, or looſe Papers. Yea many have I known, Perſons of great Dealing, taken away by the hand of Death, that queſtionleſs (living) had good Eſtates; being dead, their Widow and Family are turn'd out of all, and out-

outwitted by the crafty ſurviving Debtors *or pretended* Creditors. *It is therefore a good Courſe they take in* Holland, *where if the Husband be the Merchant, the Wife is the Book-keeper. It is incredible, what manifold miſchiefs this Irregularity and Ignorance in Accounts hath brought into the World: I have known extreme great errors proceed from this Ignorance; as that a man for keeping no formal Accounts, hath ſo miſtaken the matter, as to ſue his Neighbour for conſiderable ſummes, and at laſt the buſineſs referr'd to Accountants, he is found conſiderably indebted to the other: Whereupon it may well be concluded, that he who truſts to his Memory, or ſcattered Notes, or undiſtinct Accounts, reckons without his Hoſt. I have likewiſe heard of ſome that in policy keep no Books of Accounts, that they may the better make large reckonings to their Correſpondents: And here give me leave to tell you, that the Regular Accountant knows not the way of over-reaching, as the wilful ignorant doth; that is, he cannot ſo likely do it, in regard his Books are his Voucher, and readily manifeſt how he comes by his Eſtate, and remain to Poſterity to be ſcanned, to his Praiſe or Diſpraiſe.*

But why do I thus pleaſe my ſelf, to entertain my wearied Gueſts in the Porch, words are but wind, they are effects which the Trading Merchant looks for: The reaſon of the Art is beſt ſeen in the Operation of it. I might inlarge in Arguments taken from the Delightfulneſs there is in this Method, it bringeth both Ends together (as one may ſay) and ſhews a perfect reaſon of the Increaſe and Decreaſe of ones Eſtate: Alſo excellent uſe might accrue by this conſideration, that he who daily ſees his Accounts *fairly and duely kept, knows how to ſteer the Fly-boat of his Expences, to hoyſe or lower his Sails of outgoing, according to Wiſdom: Whereas the ungrounded young Merchant reckons at random, goes on and ſees not the labyrinth he runs himſelf into, but at hap-hazard ſpends prodigally, according to his*

vain ſurmize on the one ſide, of Profit where little or none is; on the other ſide, of ſmall Expences where they are thick and threefold; and how many are there of theſe every where (not to ſpeak of ſuch who run on greedily into deſtruction, by taking more care how to ſpend and get in debt, than others how to ſpare and get out of debt,) that by not ſeeing, or not willing to ſee and ſet before them the ſtate of their Affairs, go on in a ſecret decaying of themſelves, to the utter undoing of their poor Families?

As to the work here before thee, I can aſſure thee, it is framed to the beſt of my weak skill, neither have I omitted ought in it which I conceive may make thee a proficient in this Art: I have alſo ſtudyed to be plain and eaſie in my Style, purpoſely omitting many words and terms uſed by Accountants, as is common with moſt Artiſts, in their ſeveral Profeſſions to affect hidden terms; though if I could write in a Scholaſtical Style, I would not; my aim being not to write to the Learned, but the unlearned: I affect our Mother Tongue, and wiſh that every Word or Name in this Book were perfectly Engliſh, and not borrowed from other Languages, ſuch as the words Leidger, Caſh, Debitor, Creditor, *and would have coyned Engliſh in their ſteads, but that I dare not arrogate being Author of new Terms of Art, rather being willing to explain in a Table by it ſelf, ſuch as are unuſual.*

To conclude, I recommend the whole to thy ſelf, for thy careful inſpection; wiſhing thee as much delight in the attaining the underſtanding thereof, as I have had delightful care in the compiling: Hereby ſhalt thou acquire much reſt and Satisfaction in thy Mind, as to what concerns meum & tuum (*mine and thine*) *and veriſie the ſaying,* Diſtribuendo ſuum cuique neminem timeas: *Giving every one his due, thou needeſt not fear any body.*

TO

TO THE
READER.

READER,

IT is now Twelve or Fourteen Years ſince I wrote this following Inſtruction, intending it onely for the uſe of my Children and Friends, and had no thought of making it publick: Nor ſhould have done it now, (being ſenſible that there are lately Printed ſome Learned Pieces on this Subject,) were it not to ſatisfie the Importunity of divers, who affect my Method and Style, as more ſuitable to Youth and Perſons of meaner Capacities. If I have herein expreſs'd my Meaning, ſo as thou may'ſt attain to ſome competent Knowledge in the beſt way of Book-keeping, my Ambition will be fully ſatisfied.

Farewell.

A Deſcription of ſeveral Characters uſed in this Book.

l. A *Pound ſterling of* 20 s.
s. *a Shilling.*
d. *a Penny.*
℔. *a* French *Pound or* Livre, *of* 20 Sols.
ſ. *a* Sol *of* 12 Deniers.
ȝ. *a* Denier.
W. *a French Crown of* 60 Sols.
Ł. *a Pound Flemiſh of* 6 Florins *or* Guilders.
R. *a Florin*, gl. *a Guilder.*

A Mil Reis, *expreſs'd by the* Portugueiſes *thus:* 1. ∪ 000. *which is* 1000 Reis; *it being their cuſtom, to place this Character* ∪. *between the Thouſands and Hundreds: As to expreſs* 12500 Reis, *they doe it thus,* 12 ∪. 500 Reis.

C. qr. ℔. *for Hundreds, Quarters, and Pounds.*

@ Aroba, *or* Rove, *which is in* Spain 25 l. *in* Portugal 32 ℔ *weight.*

Here

Here followeth an Explanation of Hard words.

Leidger.

THe word *Leidger* may come from the *Italian Leggiero*, which ſignifieth eaſie, nimble, or ſwift, denoting the uſe of the *Leidger* Book for the eaſie and ready finding the State of all Accounts.

Caſh.

The word *Caſh* comes from the *Italian* word *Caſſa*, ſignifying a Cheſt, and ſo the Money it ſelf vulgarly is called *Caſh*; though when it is asked, what have you in *Caſh*? It is meant, What Money have you in the Cheſt? But when it is asked, What *Caſh* have you? it is meant Money figuratively, *Continens pro contento.*

Debitor.

Debitor in *Italian* ſignifieth a Debtor, or one that oweth, or is in Debt.

Creditor.

Creditor.

Creditor in *Italian* ſignifieth one that crediteth or truſteth another with Money or Goods lent or depoſited in the hands of a Borrower, or Debtor, or Friend to lay up.

Ballance.

The word *Ballance* ſignifieth even weight, by trying how much is in the left *S*cale or *Debtor* ſide of an Account, how much is in the right *S*cale, or *Creditor* ſide of an Account; and ſee what wants to make the *Ballance* or *S*cales even to a tittle: That which on the *Debtor* ſide is wanting, is *Debtor* to *Ballance*, and that which on the *Creditor* ſide is wanting, *Ballance* is *Debtor* to it.

Poſting.

This word ſignifieth to transferre or carry over from one Book to another, as when one entreth the parcels from a *Waſte-book* or *Journal* into *a Leidger.*

Net.

Net, a *French* word ſignifying *Clean*, implying that it is the clean or clear weight, or other Contents of a Commodity, diſtinct from the Cheſt, Wrapper or Caſk, wherein it is contained.

Tare.

Tare.

From *Tarra* an *Italian* word, by which is meant the Cheſt, Wrapper or Cask, that any Commodity is brought over or preſerved in.

Trett.

This is a Duty of Four in every 104. claimed by Citizens of *London* upon garbled Goods, ſuch as *Indigo*, *Pepper*, *Cloves*, *Nutmegs*, and many other Groceries and Druggs.

Cloff, or *Clough.*

Is another Duty of 2 ℔ weight claimed on every Draught of above 3 C. weight upon ſome ſorts of Goods.

Inſurance, or *Aſſurance.*

This is when for the Conſideration of a Reward, one Merchant takes upon him the Adventure of another Merchants Ship, or Goods at Sea; and if they come to be loſt, pays the other as much as he undertook for.

Præmium.

Is the Reward or Compenſation which is given to the ſaid Enſurer for his Adventure, as aforeſaid.

Freight.

Freight.

Is ſometimes taken for the Lading or Loading of a *S*hip, and ſometimes for the Reward paid for Tranſportation of Goods.

Proviſion.

The Reward which is allowed unto a Factor upon Buying and *S*elling, Receiving and Paying, *&c.* is called by ſome *Proviſion*, by others *Commiſſion.*

Account Currant.

An *Account Currant* takes in the Heads of all former Tranſactions with my Correſpondents, ſuppoſing the particulars were given before: The intent of an Account *Currant* is to bring all to a head, and demonſtrate how the Caſe ſtands with the party I intend to account with: In a word, every mans Account duly entred in thy *Leidger*, is an Account *Currant.*

DEBTOR

DEBTOR AND CREDITOR MADE EASIE, &c.

IT is requiſite for an Accountant, that he be firſt well skill'd in *Arithmetick*, at leaſt as far as the *Rules of Three*, and of *Practice*, if he intends to attain to the Perfection of a Merchants Traffick: Indeed for other Dealers of leſſer Trade, and eaſier Accounts, mentioned in this following Diſcourſe, leſs skill therein will ſerve their turn.

This being premiſed, I come now to give you the Deſcription of an Account. Every Account, whether it be drawn in the way of *Debitor* and *Creditor*, or not, it implyes a *Debitor*, that is, the Perſon owing: And a *Creditor*, that is, the Perſon or Thing due unto. Or thus, it is a borrowing from one to lend to another, or the taking away from one, to put or place to another: There is nothing done in the way of Commerce or dealing between Man and Man, but it is the charging of the

one (*the Debitor*) to the diſcharging the other (*the Creditor.*) But becauſe my aim is to be plain even to the meaneſt Capacities, it is convenient to chooſe out rather Examples than general Poſitions: Therefore I ſhall now procceed in the management of an Employment, Buſineſs, or Trade, and reduce the ſame in an orderly way of Accounts.

To begin therefore, It is to be granted, that no Perſon is without his Stock, or Eſtate, or ſomething to begin the world with: The Youth or young Scholar hath his Books, his youthfull Implements or Utenſils; Or in Money a Peny, or a Shilling in his Pocket: The Husbandman hath his Stock of Cattel, Sheep, Corn of all ſorts: The Gentleman or Nobleman hath his real Eſtate, Lands and Houſes, or Revenue, beſides a Stock of Money, Cattel and Corn. The Shop-keeper hath his Wares to ſell by Retale. The Handicrafts Man hath alſo his Commodities or Manufactures. The Merchant hath his Wares in the bulk, at home and abroad, in Land and beyond the *S*eas, alſo he hath his *Caſh* or Money-cheſt, and Debts due to him: And if he deal in Factorage, he hath Wares in his hands to ſell for Account of his Friends and Correſpondents, and many other things I might inſtance in, but theſe may ſuffice for our preſent undertaking.

And now inſtead of compiling to each of theſe mentioned Qualities a diſtinct Account or *Leidger* by it ſelf, which would make this a large Volumn, I ſhall for brevity ſake take all the ſaid Perſons or Callings beforenamed, to be but one only ſingle perſon, dealing in all the fore-mentioned wayes: And ſo here followeth the *Inventory* of my Eſtate in Wares, Money, Lands, and Debts, according to an indifferent valuation; this being ever the beginning or ground-work of the *Leidger.*

The Inventory *of my Estate, taken* 10th April, 1675.

	As a Youth I have in Stock,	*l.*	*s.*	*d.*
1/1	In Money,		5	—
1/1	In School-books,	1	—	—
1/1	*Six* pair of Pigeons, at 1 *s.* 6 *d. per* pair,		9	—
1/1	Nine Rabbets at 8 *d. per* piece.		6	—
	As a Husbandman I have in Stock,			
4/1	A Lease of a Farm called *Grange*, in the County of *&c.* at 70 *l. per ann.* for which I paid 300 *l.* Fine, to take off 20 *l. per* Year.	300	—	—
5/1	Twenty *Cows*, val. at 4 *l. per* piece.	80	—	—
4/1	*Six* Horses at 8 *l. per* piece,	48	—	—
5/1	Two hundred *Sheep*, at 12 *s. per Sheep*,	120	—	—
	As a Gentleman or Nobleman, I have,			
4/1	The Mannor of *Lees-hall* in the County of *&c.* lett at 275 *l. per ann.* which at 20 years purchase is worth	5500	—	—
6/1	A hundred Quarters of Wheat at 48 *s. per* Quarter,	240	—	—
5/1	Fifty Quarters of Barly, at 30 *s. per* Quarter,	75	—	—
5/1	*Sixty* Quarters of Oats at 18 *s. per* Quarter,	54	—	—
	To the next.	6419	—	—

		l.	*s.*	*d.*
	From the foregoing side,	6419	---	---
	As a Retailing Shop-keeper, I have,			
6/1	Four hundred seventy eight Ells of Cambrick at 2 *s.* 8 *d.* ——	63	14	8
6/1	Three hundred twenty five yards of Linsey-woolsey at 20 *d.* ——	27	1	8
7/1	Five hundred thirty nine Gallons of Sack at 5 *s.* 4 *d.* ——	143	14	8
	As a Handicraft or mixt Tradesman, to instance an Upholster, *I have,*			
7/1	A suit of Tapestry, 6 ps. ——	100	---	---
7/1	Six Turky Carpets, ——	13	---	---
7/1	Five Feather-beds at 7 *l.* 2 *s.* ——	35	10	---
	As a Merchant I have,			
8/1	Twenty Chests of Sugar, weigh Net, 110 C. 3 qr. 14 lb. at 5 *l. per* C.	554	7	6
8/1	A hundred barrels Raisins, weighing 160 C. at 39 *s. per* C. ——	312	---	—
8/1	Ten pieces double Sayes, at 3 *l.* 11 *s.* piece, ——	35	10	—
9/1	Due to me by *John Gover*, ——	115	---	—
9/1	Due to me by *Jacob Vandonck* of *Amsterdam* 1120 Guilders, bank-money, val. at 21 *d. per* gl. ——	98	---	—
10/1	Due by *John Dumoulin* of *Rouen*, 128 Livres, 10 Sols, at 18 *d. per* lb ——	9	12	9
0/1	1/8 part of the Ship *Bonaventure*, 300 Ton, ——	250	---	—
	Thus	8176	11	3

Thus far of the *Credit* of my Stock or Eſtate, *viz.* what I have or is due to me: Now followeth the *Debit* of my Stock, *viz.* what I find my ſelf indebted to ſeveral perſons as followeth:

	l.	*s.*	*d.*	
To *Philip Greenvil* Eſq; 2000 *l.* which he lent me on my Mortgage of the Manor of *Lees-hall*, at 6 *per cent. per an.* there being now due 6 *M.* Intereſt, ——	2060	---	---	1/10
To *John Germin* of *Lisbon* 24 Mil Reis at 7 *s.* 6 *d. per* Mil Re. ——	9	---	---	1/10
To *Rowland Grigſon* of *Malaga*, upon account, ——	34	19	4	1/11
To *John Lilly* of *London*, ——	125	---	---	1/9
	2228	19	4	

Note that the Figures in the Margin above, as to inſtance in the laſt (1/9) referre to the Folios in the *Leidger*, to ſhew in what leaves thereof the ſaid parcel is entred. The figure 1. ſhews where the *Debtor* is entred, viz. *Stock*: The figure 9. ſhews where the *Creditor* is entred, *viz.* in *John Lillies* Account: And ſo with all the foregoing, and all that ſhall follow in this *Waſte-book*.

Having thus given a due plat or *Inventory* of my Eſtate, I now proceed to paſs the ſame in my *Leidger*: For which take notice of the former Propoſition, That every parcel or Tranſaction is to be paſt in the Leidger with a double Entry, viz. *Debtor and Creditor.*

As now for the firſt parcel, which is 5 *s.* which the Youth hath in Money: For this the Accompt of Money or *Caſh* is *Debtor*, and the Account of *Stock* is *Creditor*: Erect the Titles of theſe ſeveral Accounts in your *Leidger*, the left ſide for the *Debtor*, the right ſide for the *Creditor*, you will find *Caſh* in *fol.* 2. *Stock* in *fol.* 1. Then

on

on the *Debtor* side of *Cash*, having set the Date in the Margin, proceed to say, [*To Stock*, remaining in my hands | 1 | *l.* — 5-- Having this done, turn back to account of *Stock* in *fol.* 1. In which, as in the account of *Cash* you write on the left hand, or *Debtor*; here you must write on the right hand or *Creditor*, where first having also inserted the Date in the Margin, then write [By *Cash* for so much resting | 2 | *l.* — 5 —: — By the way observe, that the Figure | 2 | immediately before the Column of Money, referrs to the *folio* in the *Leidger* where the *Debtor* is entred. And the Figure | 1 | in the *Debtor*, referres to the *folio* where the *Creditor* is entred: These Marks of Reference thou wilt find of special use when thou comest to prick over, or take a Review of thy *Leidger*, as shall be shewn hereafter.

Then come we to the Account of School-books, for which erect an Account in the *Leidger*, which let be in *fol.* 3. where by the way observe, that discretion is to be used, what space in your *Leidger* to leave betwixt Account and Account: Some Accounts require a whole leaf or *folio*, as the Account of *Stock*, and that of *Cash*, may take up several leaves; but as for School-books, and such like Accounts, in which there will be but little dealing, such as these may be crowded 3 or 4 in a *folio*, as you may see by casting your eye upon the *Leidger*. But now for the posting of this Account, you are to proceed in the same manner as in the former Entry: And in that Account of School-books, on the *Debtor* side or left hand page, first insert the Date, 10 *April*, 1675. Then say, To *Stock*, my Books being valued at | 1 | *l.* 1 : — : — Then turn back to Account of *Stock* in *fol.* 1. and on the right hand or *Creditor* side, say, By School-books | 3 | *l.* 1: — : — And so you have done with this parcel concerning School-books.

Then come we to the Account of Pidgeons, which I place

place in the same *folio* with that of School-books, and enter it in the same manner on the *Debtor* side, and say, To stock for *Pidgeons*, | pair 6 | fol. 1 | *l.* — : 9 : — : Here also is a little observation to be made; That in any Account of Commodities, which I have by Number or Tale, I keep a Column on purpose to insert the Number as well on the *Debtor* as on the *Creditor* side, that so I may see what becomes of the said Commodity, as you see done in the Leidger to this Account of *Pidgeons*, and others of the like nature: This for the *Debtor* side, *viz.* the Account of *Pidgeons*: The *Creditor* is *Stock*, in which as you did before, say, [By *Pidgeons* 6 pair, |3| *l.* — : 9 : —. And as as we have done with these, so are we to do with the Accounts of *Rabbets*, and *Grange* Farm, and all the rest of those Accounts of Wares and Debts belonging to me; still observing, that as you charge their several Accounts on the left hand page or *Debtor* side, so also that you give credit to the Account of *Stock* for them one by one: And thus far with the *Credit* of the Stock, or that which I have, or is due to me.

Now for the *Debtor* part of *Stock*, or that which I owe: These parcels are to be entred quite contrary to the other; for here *Stock* must be *Debtor*, and each respective parcel *Creditor*, as you may by viewing the *Leidger* find, That for the parcel of 2060 *l.* by me due to *Philip Greenvil* which is marked $\frac{1}{10}$ in the Margin, make *Stock* in fol. 1. *Debtor*, and *Greenvil* in fol. 10. *Creditor*, and so with the rest. But remember, that when you come to *John Germin* or others, that owe you Outlandish Money, you must keep a Column by it self, to insert that foreign Account, for that must be ballanced as well as the English Account. And thus far shall suffice for settling your Stock *Debitor* and *Creditor*, by which you

you have opened Accounts in the *Leidger* with most Persons and Things you have to do with.

Now come we to put forth our selves in Action, To buy and sell, Receive and pay, carry on a Trade with this premised Stock; in which my method shall be to carry on the dealing of the several Persons or qualities before mentioned, one by one, in their several wayes; And yet so as you are to take the whole work together collectively, as the Trade or Dealing of one single Person; for else, if to each of these Trades or Employments I had framed a several *Leidger*, this work had been too Voluminous.

Youths Account. Therefore, to begin with the first, the Youth or Young Scholar; let us see what Commodity he deals with, for having 5 *s.* in his Pocket, it must see the Air, and therefore to disburthen him of it,

12 *April*, 1675.

He layes out 2 s. 6 d. *on a parcel of* Counters, *which he buyes at 6 for one Penny, in all* 180 Counters.

To enter this parcel upon the ground or Maxim of a *Debtor* and *Creditor*, the Reader by this time is so far a Proficient to know, that the Property of *Cash* which stands *Debtor*, is altered into something else, which other thing must now be *Debtor*, and *Cash* the *Creditor*; Therefore in the next Vacancy or blank Paper in the *Leidger*, suppose *fol.* 11. I erect an Account of *Counters*, and setting the Date in the Margin as before taught, then say,

$\frac{11}{2}$ [To Cash bought at 6 for 1 *d.* 180 Counters, | $\frac{fol.}{2}$ | *l.* - 2:6:

Thus have I done with the *Debtor*, wherein you may observe first the date, (12 *Apr.* 1675.) then the mention of the Counter-part (to *Cash*;) then the illustration of the thing done, or matter of Fact, as short as you may, to be contained in one line, though where the matter requires,

you

you may uſe two lines or more; Then next obſerve the Column of Quantity, | Count 180 | : Then the column of the reference to the Folio of the Counter-part, | fol. 2 | Then laſtly the valûe or Column of Money, *l* —2: 6. And thus your line is as full of ſolid Matter, as I may ſay, as an Egge is full of Meat: This for the *Debtor*, Now for the *Creditor*; having made *Counters Debtor* to *Caſh*, it followeth that our *Creditor* or Counterpart muſt be *Caſh*, *Creditor* By *Counters*, therefore turn back to *fol.* 2. and on the *Creditor* ſide thereof ſay, By *Counters* for 180. bought at 6 for 1 *d.* | 11 | *l* —2: 6. And ſo we have done with this parcel.

13 *April*, 1675.

Bought a peck of Tares to feed my Pidgeons, coſt 1 s.

Here according to the foregoing Rules we ſhould erect an Account for *Tares*, and make them *Debtor*, and *Caſh Creditor*. But take this for a general Rule, that no Account is to be kept of any commodity except what is intended for Sale, Profit or Increaſe, which this Account of Tares is not: You will ask, what will then be done with this Account? *Caſh* of neceſſity muſt have *Credit* for the 1 *s.* in regard ſo much is iſſued out of the Cheſt. I anſwer, look what uſe they are prepared for, *viz.* for the *Pidgeons*, and that Account is proper to be charged with the 1 *s.* Every Commodity ought to bear its own charge; Account of *Pidgeons* is that whereof I expect profit, not Tares, and therefore they may well bear the charge of their own Meat; ſo I conclude this alſo, ſaying,

Pidgeons Debtor to *Caſh*, and *Caſh Creditor* by *Pidgeons*, payd for *Tares*, ——————— *l* — 1: — 3/2

14 *April*, 1675.

Sold 4 *pair of young* Pidgeons *at* 12 d. per *pair*, *for which I have received*, ——————— l — 4: —

Here you see in this as in all Bargains, an alteration or change in two Accounts; Money is received, for which *Cash* is *Debtor*, *Pidgeons* are sold, and that Account must be *Creditor*.

2/3

16 *April*, 1675.

This day I was with several of my fellows at Span-Counter, *and I find that I carryed home my own and* 60 *more.*

Here I find that my Counters encreasing, they ought to be charged, or made *Debtor*: But now what is proper here to be made *Creditor*? Shall I erect an Account of those fellows of mine from whom I gained them? thereby I should make such to be *Creditors* whom I never intend to pay, for I won them. In answer to this, the Practitioner is to be informed, that there is an Account to be kept of Losses and Gains, called the Account of Loss and Gain, or *Profit and Loss*. And therefore let us turn to a blank *folio* in our *Leidger*, and prepare the said Account: A whole *folio* is as little as you can take for it, for you will find it very full and *copious* in the Course of your Trade, because in all or most Transactions there is losing or getting: The *Debtor* side of this Account contains the Losses, the *Creditor* the Gains.

11/12

This Account opened in *folio* 12. I turn to Account of *Counters*, and make that *Debtor* To *loss and gain*, gained $\left|\begin{smallmatrix}\text{Counters}\\60\end{smallmatrix}\right|\left|\begin{smallmatrix}\text{fol.}\\12\end{smallmatrix}\right|$ *l* —: —: 10. (valuing them at 6 for 1 *d.* as formerly:) Then turn to Account of *loss and gain*, and on the Creditor side thereof say, (By *Counters* for 60. gained $\left|\begin{smallmatrix}\text{fol.}\\11\end{smallmatrix}\right|$ *l* —: —: 10.

Sold my 6 *pair of old* Pidgeons *one with another, at* 15 d. *a pair*, l —: 7: 6.

2/3

This parcel is to be entred in the *Leidger* in every respect as the parcel of young *Pidgeons* was, *viz.* Turn over

over to *Caſh*, and make the ſame Debtor to *Pidgeons* for ſale of 6 pair, |3| *l* — 7 : 6. And then turn to Account of *Pidgeons*, and on the *Creditor* ſide ſay, By Caſh received for |pair 6|fol. 2| *l* — 7 : 6. And once for all, ſtill finding out a *Debtor* and a *Creditor*, as hath been ſo often ſhewed already, which I hope by this time is ſo well underſtood, that henceforth I ſhall inſiſt no more, except to tell you which is *Debtor* and which *Creditor*, with the Reaſons thereof, and leave the Entry it ſelf, or wording of it, unto the ingenious Practitioner, who may help himſelf with the Marginal References, which in the laſt recited parcel are 2, 3. That is, *folio* 2. *Debtor*, and *fol.* 3. *Creditor.*

I would alſo adviſe the Reader or Beginner, that as he goes on in the peruſal of theſe Inſtructions, he would ſtill from firſt to laſt of Entries in the *Leidger*, prick the ſummes both *Debtor* and *Creditor*, by which he will find an incredible advantage: Yea, if inſtead of pricking over, he write over this *Leidger* by degrees, as he reads the Tranſactions herein contained, he would not fail of a good Income and increaſe of knowledge in theſe matters. And as to the pricking the *Leidger*, as it is a thing muſt be done, ere you will find your *Leidger* right, if it be of any bulk or *Magnitude*, ſo the ſooner you begin it, the eaſier will it be to you. Now to prick a *Leidger* is this, *viz.* To begin at the firſt *folio*, where *Stock* is *Debtor* to *Phil. Greenvil*, and there at the foot of the Character *l.* make a prick thus *l.* or at the end of the ſum thus, *l* 2060 : — : — . And then turn to the Counterpart thereof *folio* 10. and make the like mark there; and ſo doe with every parcel in order from firſt to laſt, and if in pricking over your *Leidger*, you find to every *Debtor* a *Creditor* proportionable, and not a ſumme

in the *Leidger* unprickt, thou mayſt conclude that thy work in the end will *ballance* right: The benefits which do accrue hereby are manifold. For whereas the young Accountant is apt to miſtake in his Entries, (the beſt is not herein free) this after-view being orderly managed, will infallibly rectifie all overſights, which are chiefly of theſe kindes: 1. Thou mayſt finde that in thy haſty writing, thy *Debtor* and *Creditor*, in ſome one or more parcels, may differ in their value: 2. Thou mayſt have entred a *Debtor* and omitted the *Creditor* or Counterpart; or on the contrary thou mayſt have entred a *Creditor* and not the *Debtor*. 3. Thou mayeſt have entred the *Debtor* right, and inſtead of entring the Counterpart thereof on the Creditor ſide, through miſtake thou mayeſt have entred it *Debtor* again, on the Account where it ſhould have been *Creditor*, and ſo here are two *Debtors* and no Creditor: And likewiſe on the *Creditor* ſide thou mayeſt have made two *Creditors*, and no *Debtor*; Many are the Incidents of this Nature, which by pricking thou wilt rectifie; For as it is uſually ſaid, that many times the ſtander by (or he that overlooketh) ſeeth more than the Gameſter; ſo thou wilt by this Review, mend thoſe Errours which thy leſs ſerious or rather over-diligent entring did commit: So that this pricking you will find to be abſolutely neceſſary e're you come to the *Ballance*, which is the cloſe of your *Leidger*, of which ſhall be ſpoken in its due time: But the reaſon I do here ſo early adviſe to pricking the *Leidger*, is, that the Learner may go along with us in our work, and the eaſier trace us in our *Leidger* Entries: Which I am ſure when he hath made uſe of, beginning with the firſt, and ſo going on with every entry, he will find the uſefulneſs of it, better than

than can be here expreſs'd, for I muſt avoyd prolixity.

Our laſt Entry was the Sale of 6 pair of old *Pidgeons*, ſo that I have none remaining, and that Account ſeems to be finiſht: But we have now opportunity to take notice of a new Obſervation which is this; As ſoon as any Account in the *Leidger* is ended, I mean when any Commodity is ſold or diſpoſed of, that ſame Account is to be *ballanced*; that is, it muſt contain as much in value on the *Debtor* as on the *Creditor ſide*, and on the *Creditor* as on the *Debtor* ſide; Therefore having now ſold all my *Pidgeons*, I caſt mine eye to ſee how that Account ſtands in my *Leidger*; and I find that it ſtands charged on the *Debtor* ſide but 10 *s.* and ſtands diſcharged on the *Creditor* ſide 11 *s.* 6 *d.* Therefore there wants 1 *s.* 6 *d.* on the *Debtor* ſide, the which to cloſe up, is to be conſidered what the reaſon is of this difference, which appears to be for that the Commodity yields more than it coſts, which over-plus ought therefore to be carryed to the Account of *Loſs and Gain.*

Pidgeons, are *Debtor* to *Loſs and Gain*, *l* — 1 : 6. 3/12
And having done this, ſumme up both ſides, and make them even.

17 *April*, 1675.

Bought for my own ſpending a parcel of Pippins *and* Pearmains *to the value of* 6 d. *at* 4 *for a Peny, being* N° 24 *Apples.*

To enter this parcel, you are to conſult with the reaſons given concerning the peck of Tares bought for the *Pidgeons*, and as thou wert to keep no Account of Tares, being for the Pidgeons ſpending, ſo neither art thou to keep Account of theſe Apples, in regard they are not bought to ſell again, and make profit of, but

but for thy own ſpending; therefore erect a new Account of *Expences*, and make that *Debtor* and *Caſh Creditor* for the ſame, ——————— *l* —:— 6

13/2

Sold my parcel of Rabbets, *in number* 8. *at* 8 *d.* per *piece, one* Rabbet *being dead, theſe amounting to* 5. s. 4 d.

2/3 *Caſh* Debtor to account of *Rabbets*, —— *l* — 5 : 4.

Then to ballance this Account of *Rabbets* which now ſtands charged with 6 *s.* and diſcharged but with 5. *s.* 4. *d.* which is leſs than they coſt by 8 *d.* and is an apparent loſs, ſay,

12/3 *Loſs and gain* is *Debtor* to *Rabbets* for one *Rabbet* dead, ——————————— *l* —:—8.

This being entred, the *Debtor* and *Creditor* will be alike, and ſo make both ſides even, as thou did'ſt the Account of *Pidgeons.*

18 *April*, 1675.

Bought of one of my School-fellows a Latine Book of Æſops Fables, *and a* Tullies Epiſtles, *together with a* Greek Grammer, *for which I paid him*— l — 1 : 6. *in Money, and* 120 *Counters at* 6 *a penny*,— l — 1 : 8.

l — 3 : 2.

The Account which is here *Debtor*, is but one, *viz. School-books*, for I need not erect a new Account; but the Accounts to be made *Creditor* are two, viz. *Caſh* and *Counters*; Thus:

3/2 *School-books Debtor to Caſh*,——————— *l* —1 : 6.

3/1 1 *School-books Debtor* to *Counters*, ——— *l* —1 : 8.

19 *April*, 1675.

My Uncle gives me 18 *d. to ſpend, and diſpoſe of as I pleaſe.*

2/1 2 *Caſh Debtor to Loſs and Gain*, ——— *l* — 1 : 6.

If

If this Gift were of a considerable value, as a great Legacy, or Marriage Dowry, then it were proper to make *Cash Debtor*, and *Stock Creditor*, though at the close of the Years Account, all will be one and the same.

Thus far with the Youths Account, or Young Scholars Traffique, the which being well minded by eminenter Tradesmen, will carry them very far into the knowledge of this Art: For though they treat of mean Affairs, yet the Method is the same in matters of the greatest Trading; and you have but few Bargains betwixt Man and Man, but what for Kind and Nature are comprised in the aforesaid Rules or Documents. And so we will proceed to the *Husbandmans* Trade or Occupation.

20 *April*, 1675.

Payd to my Neighbour Hicks *for 60 Load of Manure Dung, at* 6 d. per *load*, 30 s. *This being for the Benefit of the Farm, say,* Husbandmans Account.

Grange Farm Debtor to *Cash*, for, *&c.*— *l* 1. 10: — $\frac{4}{2}$

21 *April*, 1675.

Bought at Market these several Grains following, being for seed, viz.

3 *quarters of Wheat, at* 3 l. per *qr.*——	*l* 9 —: —
4 *quarters of Barley, at* 40 s. per *qr.*——	8 —: —
1 *quarter of Rye*, ——————	1 : 16 —
2 *quarters of Oats*, ——————	2 —: —
1 *quarter of Pease*, ——————	1: 15 —
1 *quarter of Beans*, ——————	1: 12 —
	l 24. 3. —

If these Grains were bought with an intent to Retail, or sell them off again, it were proper to keep so many

many Accounts as they be sorts, but being to be sowed, place them in one Entry, as the former:

4/2 *Grange* Farm Debtor to *Cash* for, *&c.*—*l* 24: 3. —

23 *April*, 1675.

Sold 100 Ewes *with their Lambs, at* 17 s. per *piece*, ——————————— *l* 85 —: —

2/5 *Cash* is Debtor to Account of *Sheep*, — 85 —: —

Sold 3 Calves *at* 26 s. 8 d. piece. ——— 4 —: —

2/11 *Cash Debtor* to *Calves*, ——————— 4 —: —

Although you have yet no Account of *Calves* set out, yet begin one now, for there will be Opportunity to charge the said Account.

Sold 280 lb *of* Butter *at* 6 d. ——— *l* 7 —: —

900 lb *of* Cheese *at* 4 d.——— 15 —: —

l 22 —: —

2/4 *Cash* Debtor to the Farm, ——————— 22 —: —

The Account of *Cowes* might have had *Credit* for this, but then they ought to have been charged with their Fodder and Pasture; to avoid which trouble, I carry the *Credit* thereof to the Farm.

24 *April*, 1675.

Payd my Dairy Maid Bess Hobbs *her Years wages, due at* Lady-day *last past*, ——————— l 2: 10 —

4/2 *Grange* Farm is *Debtor to Cash*, ——— 2: 10 —

25 *April*, 1675.

Payd several Work-men for mowing, making and stacking of Hay, ——————————— l 1: 11: 6

Here in regard my Hay is to sell, whereby to raise my Rent, *&c.* It is therefore convenient to keep an Account thereof by it self, and therefore,

15/2 *Hay* is *Debtor* to *Cash*,——————— *l* 1: 11: 6

If I will be very exact in the charging or valuing any

any Commodity lying on my hands; as for inſtance, the *Hay* before-mentioned, which ſtands me in (beſides the *l* 1 : 11 : 6. payd for mowing, *&c.*) a conſiderable value in Victuals to my Labourers, ſay to the value of *l* 1 : 18 : 6. In ſuch a Caſe enter thus:

Hay Debtor to *Expences*, ——— *l* 1 : 18 : 6 $\frac{15}{13}$

Still obſerving to give *Credit* to that Account which is expended or iſſued forth, as well as charging that Account which hath received Alteration or bettering in Quality or Quantity.

I do eſtimate my Hay *inned this Year, to be* 100 *load, which I value at* 35 s. per *load*,- ——— l 175:—:—

Hay is *Debtor* to *Grange* Farm, ——— 175:—:— $\frac{15}{4}$

Memorandum, That it is at thy liberty whether to charge the Account of Hay with an Eſtimate in this place, or ſtay till thou haſt ſold or diſpoſed of it, and ſo by the *Creditor* ſide of this Account of Hay, know the quantity thereof, whereby to make a true valuation of it.

26 *April*, 1675.

Lent to my Neighbour Thomas Roe *to repay at demand*,——————————— *l* 10:—:—

Thomas Roe *Debtor to* Caſh, ——— 10:—:— $\frac{14}{2}$

At caſting up my Caſh, *I find to have disburſed for Houſe-keeping as by my* petty *Charge-book*,-- 23 : 11 : 6

Alſo I finde wanting to make even my Money, which I can give no account of, but that it is miſſing, —:6:8

Account of *Expences* Debtor to *Caſh*, — 23 : 11 : 6 $\frac{13}{2}$

Loſs and Gain Debtor to *Caſh*, ——— —: 6 : 8 $\frac{12}{2}$

27 *April*, 1675.

Received of Thomas Roe *the Money formerly lent*, — $\frac{2}{14}$

Caſh Debtor to *Tho. Roe*, ——— *l* 10:—:—

28 *April*, 1675.

Payd the Collectors for the Royal Aid, *for Six Months*

for my Stock *on* Grange *Farm*, 30 s. *And for my Landlord* John Broughton *Esq*; 25 s.

4 / 2 *Grange* Farm Debtor to *Cash*, —— *l* 1 : 10 :—
16 / 2 *John Broughton* Esq; Debtor to *Cash*,— 1 : 5 :—

1 May, 1675.

My Rent for 6 Mo. past, is this day due unto my Landlord, you must therefore give him Credit for the same.

4 / 16 Grange *Farm* Debtor *to* John Broughton *Esq*;—————— *l* 25 : — : —

2 May, 1675.

Payd my Landlord, l 23 : 15 : — *which together with* 25 s. *payd for his share of Taxes, amounts to* l 25. *so he is payd in full*; *Therefore say,*

16 / 2 *John Broughton* Esq; *Debtor to Cash*,— *l* 23 : 15 :— This entry evens the Account of the said *Broughton*, as thou mayest well observe, if thou continuest pricking or copying the Leidger as was advised.

3 May, 1675.

I find my self to have been stocked with 16 Calves, *proceeding from my Milch Kine, which I value at* 17 s. 6 d. per *piece, one with the other.*

Here it is apparent, that Account of *Calves* is *Debtor*, but not so visible which of the two are the propereſt *Creditor*, *Cowes* or the *Farm*: It is true, give either of these *Credit*, the *Leidger* will be right in the end; but we would take that which is propereſt: If we take the Account of *Cowes*, and give that *Credit*, it will necessitate another Entry, by making the Account of *Cowes Debtor* to *Loss and Gain*, or unto the *Farm*, for the profit of the said *Calves*: Whereas, if we pass it immediately to the *Farm*, we save the labour of a double Entry; and brevity is still to be chosen and preferred in keeping of Accounts; for there

there is nothing renders them more dark, than needless prolixity;

Therefore *Calves* are *Debtor* to *Grange* Farm, 11/4
l 14: — : —

Thus far with the Farmers Countrey-Trade, wherein if I have omitted many of their wayes and Dealings, Bargains or Barters, or have treated matters impertinently, their pardon is craved by one who confesseth himself ignorant and untaught in their Mysteries. I cut off the shorter in this, because I would proceed to the *Countrey-Gentlemans* Affairs, which differs not much from the former in Method, onely the one payes Rent, the other payes none.

4 May, 1675.

Received of John Jones *for* 20 *quarters of Wheat sold to him at* 52 s. per *quarter*, ——————— *l* 52: — : — Countrey Gentlemans Account.

Here *Cash* is *Debtor*; but what is Creditor, *John Jones*, or *Wheat?* I answer, if *John Jones* had bought the Wheat upon Trust, then he had been the proper Debtor, and *Cash* had not here been medled with: But now he paying his Money down, there needs no *Leidger* parcel to be made of him: but

Cash Debtor to *Wheat*, ——————— *l* 52: — : — 2/6

5 May, 1675.

Bought in Rumford *Market* 4 Cows, *each with a Calf, at* 6 l. 1. s. ——————————— *l* 24: — 4: —

Here it is fit to keep an Account of *Cowes*, and another for *Calves*; I will therefore value the Calves at 10 *s.* a piece.

Cows at 5 *l.* 11 *s. per* piece, Dr. to Cash, -- *l* 22: 4: — 5/2
Calves at 10 *s. per* piece, Dr. to Cash, — 2: — : — 11/2

7 May, 1675.

Sold to Tho. Green, *to pay one half in hand, the other half* 3 *Months hence,*

10 *q*r. *of Wheat at* 54 s.——————l 27.—:—
10 *q*r. *of Barley at* 36 s. ——————l 18.—:—
10 *q*r. *of Oats at* 22 s. 6 d. ——————l 11:5:—

Here in the first place you are to erect an Account of *Tho. Green*, whom you are to charge with the several Grains mentioned, *viz.*

Thomas Green is Debtor,

13/6 To Wheat for 10 qr. at 54 *s.*——————*l* 27.—:—
13/5 To Barly for 10 qr. at 36 *s.* ——————*l* 18.—:—
13/5 To Oats for 10 qr. at 22 *s.* 6 *d.*——————*l* 11: 5:—

l 56: 5:—

And when he payes his first half, as suppose the next day, then say,

8 *May*, 1675.

2/13 *Cash* Dr. to *Tho. Green*, —————— *l* 28: 2: 6

9 *May*, 1675.

Payd Goodman Bird *for Hedging, Ditching, and Stubbing work, as* per *Bill*, ——————— l 9: 18:—

Here we are to consider what Account is fittest to bear this payment, and all others of such nature; in the Farmers Account we made *Grange* Farm to bear such like charges; and it is not less proper here to make *Mannor of Lees* Debtor; But rather erect in your *Leidger* an Account of *Husbandry*, and say,

14/2 Husbandry Debtor to Cash,—————— *l* 9: 18:—

Bought of Widow Spilman *these Utensils following, for which I pay her in Barly at* 40 s. *the quarter*;

An

An old Cart and a Tumbrel, with Harness and other Appurtenances, all valued at ———— l 3 : 10 : —
A Wheel-Plough, ———— 2 : — : —
A pair of Harrows, ———— — : 10 : —

l 6 : — : —

Here you need not keep an Account with Widow *Spilman*, in regard she hath present pay; neither hath Cash to do in this matter, but,

Husbandry is Debtor to *Barly* 3 quarters delivered for the Utensils abovesaid, ———— *l* 6 : — : — $\frac{14}{5}$

10 *May*, 1675.

Bought of Thomas Roe, 10 *load of Hay, for stover for my Cattel at* 36 s. per *load; in exchange for Wheat at* 56 s. per *quarter. So I deliver him* 6 *q*r. 3 *bushels of Wheat, at* 56 s. ———— l 17 : 17 : —
And in Money the Residue, ———— l — : 3 : —

l 18 : — : —

Less than three Entries will not state this Case aright, by reason of the odd 3 *s.* paid in Money, else the like Entry as the former would serve turn, by saying *Husbandry* is Debtor to *Wheat*, 18 *l.* But you are to proceed thus;

Husbandry Dr. to *Tho. Roe* for Hay, — *l* 18 : — : — $\frac{14}{14}$
Tho Roe Dr. to *Wheat*, for 6 qr. 3 bls. — 17 : 17 : — $\frac{14}{6}$
Tho. Roe Dr. to *Cash* payd him, ———— — : 3 : — $\frac{14}{2}$
And so this Question is answered.

Some unlearned Accountants in such a case as this, will pretend to a shorter way, by omitting *Thomas Roes* Account, and make *Cash* serve in his stead, thus,

Husbandry Dr. to *Cash* for the Hay, — *l* 18 : — : —
Cash Dr. to *Wheat* delivered to *Th. Roe*, — 17 : 17 : —

This

This (say they) leaves our *Cash* in a good Posture, and each other Account hath its due; But I will ask such, Are there not by this means two Falsities broached; First, in charging *Cash* with 18 *l.* it never received, and then in discharging it of 17 *l.* 17 *s.* it never payd. Take this therefore for a perpetual Remembrance, that the Beauty of your Accounts consists materially in expressing the truth of every Transaction; Let your Accounts be kept so, as if there be occasion to produce them before a Court of Judicature, you may be able to swear to the Truth of them; Therefore be sure never to meddle with *Cash*, except Money be ready payd or received. I could at large shew you some experience I have of the sad Effects, *viz.* of Cashiers charging and discharging themselves by imaginary Receipts and Payments. Therefore I say again, be sure thy *Cash* be charged onely with that which really hath been received and put in the Chest, and discharged onely with what is really told out.

11 *May*, 1675.

This day I cast up my Houshold Expences, and find to have spent as followeth:

In Money as *per* my Stewards Account, —	*l* 8 : 6 : 8
Two fat Sheep worth,	1 : 14 : —
One Calf,	1 : — : —
6 Bushels Wheat at 6 *s.*	1 : 16 : —
8 bushels of Barley at 4 *s.* 6 *d.*	1 : 16 : —
Tho. Saunders the Mercers Bill,	2 : 11 : 2
	l 17 : 3 : 10

You are to charge Expences with each of these particulars respectively, *viz.*

Ex-

Expences Debtor to Cash,----------	*l* 8 : 6 : 8	$\frac{13}{2}$
To Calves,----------	1 : --- : ---	$\frac{13}{11}$
To Sheep, ----------	1 : 14 : ---	$\frac{13}{5}$
To Wheat, ----------	1 : 16 : ---	$\frac{13}{6}$
To *Tho. Sanders*,----------	2 : 11 : 2	$\frac{13}{14}$
To Barley, ----------	1 : 16 : ---	$\frac{13}{5}$
	l 17 : 3 : 10	

12 *May*, 1675.

Paid Taxes from Christmas *last to* Midsommer *now coming, being* 6 *Months, laid upon my Mannor of* Lees, ---------- l 6 : 10 : ---

This being laid on the Mannor, it is more fit That Account should bear it than the Account of Husbandry.

Mannor of *Lees* Debtor to *Cash*, ---- *l* 6 : 10 : --- $\frac{4}{2}$

14 *May*, 1675.

Bought 5 *Sows and one Bore, cost* l 6 : --- : ---

Swine Debtor to *Cash*,---------- l 6 : --- : --- $\frac{15}{2}$

Bought a parcel of Houshold-stuffe at London, *cost according to a Shcedule*, ---------- l 68 : 15 : ---

Houshold-stuffe Debtor to *Cash*,---- 68 : 15 : --- $\frac{15}{2}$

There is no reason to pass Houshold-stuffe to Account of Expences, or Loss and Gain, in regard it is as so much of my Estate in real being. Indeed as for Glasses, Earthen Ware, and other trivial things, let them be put among house Expences.

15 *May*, 1675.

Payd several charges relating to my Account of Husbandry, viz.

To *Tho. Frith*, Knacker, ----------	*l* --- : 19 : 9
To *John Green* Farrier,----------	1 : 11 : 2
To *Edm. Woolly* Carpenter,----------	2 : 15 : ---
To my 3 Men, half-years wages, ---	7 : 10 : ---
	l 12 : 15 : 11

Hus-

14/2 *Husbandry* Debtor to *Cash*, —*l* 12 : 15 : 11.

Sent from London *to the Mannor of* Lees, *for Expences thereof,*

A Hamper of Bottles of Wine, and Rundlet, cost as *per* the Vintners bill, ——————— *l* 6 : 15 : —
Confectionary Ware and Sugar, ——— *l* 3 : 11 : —
Spicery and Fruit, ——————— *l* 1 : 8 : —
Payd for Portage and Carriage, ——— *l* — : 3 : —
l 11 : 17 : —

13/2 *Expences* Debtor to *Cash*, ——————— *l* 11 : 17 : —

Sent likewise a parcel of Apparrel cost as per *the Taylors bills*, ——————————— *l* 9 : 15 : 6

This also to Account of Expences, unless you think it best to keep a distinct Account of *Apparrel*, which I do most incline to.

13/2 *Apparrel* Debtor to *Cash*, ——————— *l* 9 : 15 : 6

16 *May*, 1675.

Sheared my Sheep, and found to have gathered 24 *Tod of Wooll, of* 28 lb *to the Tod, which at* 17 s. 6 d. per *Tod, is* ——————————— *l* 21 : — : —

17/5 *Fleece-wooll* Debtor to *Sheep*, ——— 21 : — : —

17 *May*, 1675.

Having made my Hay, I estimate to have Inned 250 *load,* 200 *load whereof I intend to sell, and the other* 50 *load to spend in Stover, therefore,*

15/4 *Hay* Debtor to the Mannor of *Lees* for 200 load, at 35 *s.* ——————————— *l* 350 : — : —

14/4 Husbandry Debtor to the said, for 50 load at 35 *s.* ——————————— *l* 87 : 10 : —

Note; It were every whit as proper here to make *Hay* Debtor to Mannor of *Lees* for the whole 250 load; And *Husbandry* Debtor to *Hay* for 50 load; Either

Either of these wayes turn to one and the same in the Conclusion.

19 *May*, 1675.

Payd unto Philip Greenvil *Esq*; 60 *l. for interest of* 2000 *l. for* 6 *moneths by him lent to me upon Mortgage.*

Phil. Greenvil Esq; Debtor to *Cash*, —— *l* 60 : --- : --- 10/2

21 *May*,

Sold at Market several parcels of Grain, for ready Money, viz.

10 q^{r} of Wheat at 55 *s.* ———— *l* 27 : 10 : —
20 q^{r} of Barley at 37 *s.* ———— *l* 37 : --- : ---
20 q^{r} of Oats at 20 *s.* ———— *l* 20 : --- : ---

Cash Debtor to Wheat, *l* 27 : 10 : — 2/6
To Barly, --- 37 : — : — 2/5
To Oats, —— 20 : — : — 2/5

31 *May*, 1675.

Received of Tho. Green, *in full*, —— l 28 : 2 : 6
Cash Debtor to *Tho. Green*, -- *l* 28 : 2 : 6 2/1 3

Received of John Gover *in part*, ——— 180 : — : — 2/5
Cash Debtor to *John Gover*, ——— 80 : — : — 2/5

7 *June*, 1675.

At finishing my Harvest, Inning, Threshing, &c. *I find the whole charge thereof, as* per *my petty Charge Account comes to* 134 : 16 : 8. *and that I have gathered and thresht these following Grains*;

66 q^{r} of Wheat val. at 50 *s.* —— *l* 165 : — : — 6/4
48 q^{r} of Barly ——— at 34 *s.* 8 1/2 -- *l* 83 : 6 : — 5/2
23 q^{r} 6 bushel of Rie, at 31 *s.* --- *l* 36 : 16 : 3 16/4
50 q^{r} of Oats, ——— at 16 *s.* —— *l* 40 : — : — 5/4
10 q^{r} of Pease, —— at 28 *s.* —— *l* 14 : — : — 17/4
10 q^{r} of Beans, —— at 25 *s.* —— *l* 12 : 10 : — 16/4

As for the *l* 34 : 16 : 8. charges, I would appro-

priate unto each Grain its part of the charge, but that being difficult and uncertain, say,

14/2 *Husbandry* Debtor to *Cash*, —— *l* 34: 16: 8

Let all the Grains be Debtor to *Lees-Hall*, as they are referred to their Folios above.

By the way, I would not have the Countrey-man be angry with me, for mowing Hay in *April*, and reaping and threshing my Corn in *June*; they have their wayes to themselves, and I (City bred) will have mine to my self.

15 *June*, 1675.

Disposed of my foresaid 10 *quarter of Pease as followeth.* q^r. bu.

Sold 8 : 4. at 31 *s. per* q^r. —— *l* 13 : 3 : 6
Spent 1 : 1. valued at 30 *s.* —— *l* 1 : 13 : 9
Lost —: 3. in the measure valued at *l* —: 10: —

2/17 Cash Debtor to Pease —— *l* 13: 3: 6
13/17 Expences Debtor to Pease, —— *l* 1: 13: 9
12/17 Loss and Gain Debtor to Pease,-- *l* —: 10: —

And here seeing you have made an end of that Commodities Account, close it up.

17/12 *Pease* Debtor to *Loss and Gain*, for so much gained by that Account, —— *l* 1: 7: 3

Here I end the *Countrey Gentlemans* way of Account, and now shall proceed to the Retayling Shop-keepers.

The Retayling Shop-keepers Account.

The Retayler, dealing in several Commodities, hath occasion, besides his Leidger, to keep a Shop-book, part of his Waste-book will serve, wherein he shall enter every parcel of Ware he sells, though it be to the value of one penny or less. I know this will startle some,

some, and be derided and scoff'd at by others; But this that I say, is practised to my knowledge by Citizens of very good Trades; neither is the matter of great difficulty, as I shall labour to demonstrate, but will be a divertisement, rather than a labour to thy Servant or Servants, who pick their fingers for want of Employment, or seek out some evil Pastime, (for Idleness is the Mother of much Evil,); Therefore employ Youth about something that is praise-worthy, else they may bewail their having no better Overseers and Masters. But to the matter, let Pen and Ink be alwayes as ready on the Counter, as Scales and Weights, or as Yard and Ell; and withall, have a book ready ruled, much after this ensuing manner, each column about four inches in breadth.

Cash received.

Munday, 25 *June*, 1675.

Cambrick 1 ell, --*l* --: 3 : 6
Linsy-wolsy 2 y$^{ds.}$ *l* —: 4: 4
Sack 1 gall. —— *l* -- : 8: --
Linsey wolsy $\frac{1}{2}$ y^{d}, - *l* -- : 1 : 2
Sack $\frac{1}{2}$ a pint, — *l* -- : -- : 6
Cambrick $\frac{1}{4}$ ell, -- *l* -- : --: 11
Linsy-wolsey 1 $\frac{1}{2}$ y^{d}, *l* -- : 3 : 3

l 1 : 1 : 8

Cash received.

Tuesday, 26 *June*, 1675.

Linsy W. 4 $\frac{1}{2}$ y$^{ds.}$ *l* -- : 9 : 9
Cambrick 2 $\frac{3}{4}$ ells, *l* -- : 9: --
Sack $\frac{1}{4}$ pint, —— *l* -- : -- : 3
Linsy W. $\frac{1}{2}$ yard, *l* -- : 1: 1 $\frac{1}{2}$
Sack 1 pint & $\frac{1}{2}$, *l* -- : 1 : 6

l 1 : 1 : 7 $\frac{1}{2}$

Wednesday, 27 *June*, 1675.

Linsy W. 9 y^{ds}, -- *l* -- : 18: 9
Cambr. 15 $\frac{1}{4}$ ells, *l* 2: 10: 10
Sack $\frac{1}{2}$ pint, — *l* -- : -- : 6

l 3 : 10 : 1

Cash received.

Thursday 28 *June*, 1675.

Sack 1 pint, — *l* --: --: 11
Linsy-Wo. 2 yds, *l* --: 4: 2

l —: 5: 1

Friday, 29 *June*, 1675.

Cambrick $\frac{1}{8}$ ell, -- *l* --: --: 6
Linsy Wo. 30 yds, *l* 3: --: --
Sack 1 pint, — *l* --: 1: --
Sack 1 quart, — *l* --: 1: 10

l 3: 3: 4

Saturday, 30 *June*, 1675.

Sack 12 quarts, *l* 1: 3: --
Sack $\frac{1}{2}$ a pint, — *l* --: --: 6
Linsy Wo. 2$\frac{1}{2}$ yds, *l* --: 5: 4
Sack 1 pint, — *l* --: 1: --
Cambrick 1$\frac{1}{2}$ ell, *l* --: 5: 3
Cambrick 2$\frac{1}{8}$ ell, *l* --: 7: 6
Linsy W. 6 yards, --: 12: 6

l 2: 15: 1

Sold upon trust in the said Week.

Sept. 3. Mrs. *Dart* 4 ells Camb. *l* --: 14: --
4. Mrs. *Larkin* 16 yds L. W. 1. 14: 3
8. *Gabr. Martin* 3 gal.
1 pint of Sack, — *l* 1: 5: --

l 3: 13: 3

The aforesaid Weeks Account fitted for the discharge of the several Goods.

Linsy Wolsy.

June	Yards,	Qrs,	Nails.			
25	2.	—.	—	*l* —.	4.	4
	—.	2.	—	*l* —.	1.	2
	1.	2.	—	*l* —.	3.	3
26	4.	2.	—	*l* —.	9.	9
	—.	2.	—	*l* —.	1.	1$\frac{1}{2}$
27	9.	—.	—	*l* —.	18.	9
28	2.	—.	—	*l* —.	4.	2
	30.	—.	—	*l* 3.	—.	—
30	2.	2.	—	*l* —.	5.	4
	6.	—.	—	*l* —.	12.	6
	58.	2.	—	*l* 6.	—.	4$\frac{1}{2}$

Cambrick.

June	Ells.	Qrs.	Nail.			
25	1.	—.	—	*l* —.	3.	6
	—.	1.	—	*l* —.	—.	11
26	2.	3.	—	*l* —.	9.	—
27	15.	1.	—	*l* 2.	1.	10
29	—.	—.	2	*l* —.	—.	6
30	1.	2.	—	*l* —.	5.	3
	2.	—.	2	*l* —.	7.	6
	23.	—.	—	*l* 3.	17.	6

Sack.

June	Gall.	Quart.	Pint.				
25	1.	—.	—.	*l* —.	8.	—	
	—.	—.	$\frac{1}{2}$	*l* —.	—.	6	
26	—.	—.	$\frac{1}{4}$	*l* —.	—.	3	
	—.	—.	1$\frac{1}{2}$	*l* —.	1.	6	
27	—.	—.	$\frac{1}{2}$	*l* —.	—.	6	
28	—.	—.	1.	*l* —.	—.	11	
29	—.	—.	1.	*l* —.	1.	—	
	—.	1.	—.	*l* —.	1.	10	
30	3.	—.	—.	*l* 1.	3.	—	
	—.	—.	$\frac{1}{2}$	*l* —.	—.	6	
	—.	—.	1.	*l* —.	1.	—	
	5.	—.	$\frac{1}{4}$.	*l* 1.	19.	—	

The

The agreement of the two aforesaid accounts, is thus;

Received on *Monday*, ——	*l* 1 : 1 : 8
On *Tuesday*, ——	*l* 1 : 1 : 7½
On *Wednesday*, —	*l* 3 : 10 : 1
On *Thursday*, ——	*l* — : 5 : 1
On *Friday*, ——	*l* 3 : 3 : 4
On *Saturday*, ——	*l* 2 : 15 : 1
	l 11 : 16 : 10½

In the second Calculation, which is fitted to know the Quantity of Goods sold, Thus;

Sold 58 yards 2 qrs of Linsy-wolsy, - —	*l* 6 : — : 4½
23 ells of Cambrick, —— —	*l* 3 : 17 : 6
5 gallons and ¼ pint of Sack, —	*l* 1 : 19 : —
	l 11 : 16 : 10½

These two accounts must be made to agree exactly. This Book is to be used in common, by all that sell or take Money in the Shop. That column under the title of *Cash* is to be made use of in the day-time to enter things as fast as you sell and take Money, there is another head also for Goods delivered upon trust; each line is short, and requires little pains in writing, and will be very easie to thee and thy Servants after a little use, though thou shouldst deal in 20 sorts of Commodities, and fain to write 100 of these lines in one day, which 100 lines may be writ in half an hour; And at night you summe up the dayes Collections, and see that it agrees with the Money-box, and so close that dayes Account.

This being done, either thy self or thy servant trained thereunto, take the said Account to pieces by carrying each particular Commodity to its proper Account,

count, preparing to each Commodity a column apart, inserting the Date, Quantity and Value, as thou mayst see without further explication, in the form it self, wherein I have shewed the manner of entring a whole weeks Retail, each day by it self, Trading in these three commodities, which I am possess'd of, *viz.* Cambrick, Linsy-Wolsy, and Sack; The 6 dayes Receipts amount to *l* 11 : 16 : 10½. As by the *Journal* or daily Account appears; And your second calculation which is fitted for the discharge of the Goods, shews for what Goods the said Money is received, which you are to give Credit for as followeth;

30 *June*, 1675.

2/6 *Cash* Dr. to *Linsy Woolsy* 58½ yards, sold, —*l* 6: —:4½
2/6 to *Cambrick* 23 ells, sold, ——— *l* 3 : 17 : 6
2/7 to *Sack* for 5 gall. ¼ pint, ——— *l* 1 : 19 :—

Then take your Accompt of Goods sold in the same week upon Trust, and post them also to your *Leidger* thus;

33/6 *June* 25. Mris. *Dart* Dr. to Cambrick 4 ells, *l* —: 14 :—
33/6 26. Mris. *Larkin* Dr. to Linſ. W. 16 yds, *l* 1 : 14 : 8
33/7 30. *Gab. Martin* Dr. to Sack 3 gal. 1 pint, *l* 1 : 5 :—

Thus I have shewn thee a compendious way (I think) for the ready posting of a weeks Retailing of Goods, thou mayst summe it up for posting in the Leidger, once every 14 dayes, or once a Month onely. And now thou must needs confess, that this exact way, will give thee a knowledge of thy Estate, and what becomes of thy wares; whereas there is not one Shopkeeper in a hundred, but as they carry the matter negligently, they may be robbed by their servants and others before their faces, and they never aware of it;

I do not ſay but they may be robbed alſo notwithſtanding their exact Accounts, onely by this means they ſhall come to the knowledge of it ſooner or later, whereby to prevent it for the future. If thy Objection be, that it were tedious to enter 60. or 100. parcels a day; for my part, I do judge the Benefit great, and the Labour ſmall: Beſides, methinks a good Husband ſhould delight to ſet his buſineſs in order, whereby to be able to take a whole view or proſpect of his Trade and Eſtate whenſoever he pleaſeth: I would here alſo adviſe the Shop-keeper that hath divers pieces of Cloth, and Stuffe, and Linnen, that he would ſet a particular number on the ſeveral pieces, and in his Retayling Book referre to each piece by Number, and ſo enter it into the Leidger. To proceed,

14 *July*, 1675.

Bought of Peter Clark *a skin of* Cinamon *Net* 225 ℔. *at* 2 s. 10 d. per ℔. *to pay at* 3 *Moneths*, —— *l* 31 : 17 : 6 $\frac{32}{32}$

Where Debtors and Creditors are ſo obvious as in the foregoing Example, I ſhall no more expreſs them, but referre you to the Figures in the Margin.

20 *July*, 1675.

Sold to Mary Frith,

20 ells Cambrick at 3 *s.* 4 *d.* —— *l* 3 : 6 : 8 $\frac{33}{8}$

15 yards Linſy Woolſy at 2 *s.* 2 *d.* —— *l* 1 : 12 : 6 $\frac{33}{8}$

24 *July*, 1675.

Received of Mris. Larkin *in full*, —— *l* 1 : 14 : 6 $\frac{2}{33}$

26 *July*, 1675.

Sent to Edward Coldicot *of* Ilmenton *a Rundlet containing* 22¼ *gallons of Sack*, *at* 7 *s.* per *gall.* 17 : 19 : 3 $\frac{32}{7}$

28 *July*, 1675.

This day I make up a moneths Retail, which ſuppoſe

pose to be as followeth, for I shall not particularize it, the former Example being sufficient;

Cash Dr. to *Cambrick* sold 48 ells, —— *l* 8 : 2 : —
to *Linsy Woolsy* 28 yds, —— *l* 2 : 19 : 6
to *Sack* for 13 gall. ½ pint, —— *l* 5 : 3 : 6
to *Cinamon* for 2 ℔. 10 ounc. — *l* — : 9 : 10

I shall not enlarge further upon this way of the Retailers accounting, it is so plain; and for other dealings which they may meet with, as Barters, Assignments, *&c.* let them gather Experience in the further perusal of this Book.

The Handicraftsmans Account.

I come now to the *Artificers* or *Handicraftsmens* Accounts, which differs considerably from the former. For whereas the Retailer, and indeed all the other, sell what they buy, dealing onely in Simples, These deal in Compounds; That is, they buy several kinds of Commodities, and transmute them into one by their industry; for instance, in the Upholsters Trade, who buyes as followeth, with ready Money;

4 *August*, 1675.

2 pieces Broad-cl. cont. 72 yds, at 10 *s.* *l* 36 : — : —
60 ells of Sarcenet at 10 *s.* ell, —— *l* 30 : — : —
10 pieces of Buckrams at 10 *s* apiece, — *l* 5 : — : —
100 ps of dreſt Sheep-skins at 12 *d.* — *l* 5 : — : —
4 Bed-steads with Curtain-Rods, —— *l* 3 : — : —
24 Chair-frames, —— *l* 1 : 16 : —
20 ℔ Silk-fringe, at 35 *s.* *per* ℔. —— *l* 35 : — : —

Let each of these particulars be charged in their proper heads as the Figures of Reference direct you.

8 *August*, 1675.

Many other things are necessary to an Upholster, which accordingly he buyes as followeth;

2 ℔ Sowing

2 lb Sowing Silk,	*l* 3: —: —
10 lb of Thred,	*l* 1: 5: —
200 Curtain Rings,	*l* —: 10: —
10 thousand Tacks,	*l* —: 6: 8
100 lb of hair for Stuffing at 2 *d.*	*l* —: 16: 8
20 ps of Girting,	*l* 2: —: —
	l 7: 18: 4

Now it were a tedious matter to keep a particular Account for each of these and many other trivial Wares, and so there must be a way contrived to put all these and the rest in one Account; which I think may be done thus: Erect an Account in your *Leidger*, which you may call (of petty wares;) in which shall be ruled as many Columns as there are Wares, and when you buy any of the said Wares, place each in its proper column, and when you use any, or deliver them to your Work-man, or rather when your intended work is done, let each Commodity have Credit under its proper head.

Petty Wares Debtor to *Cash.*

Silk.	Thred.	Curt. Ri.	Tacks.	Stuffing.	Girting.	Total.
l 3: —: —	*l* 1: 5: —	*l* —: 10: —	*l* —: 6: 8	*l* —: 16: 8	*l* 2: —: —	*l* 7: 18: 4

36
19

But if the Artificer be not pleased with this, by reason perhaps his petty Wares are many more in number, and will beget a Confusion in his Leidger; In such a case I advise him to keep particular Accounts with the principal of his Materials, as is done the 4. of *August*, *supra*; And for the rest, bring them promiscuously under Account of *petty Wares*, without keeping those columns of each their quantities, and so in like manner discharge the same when you issue them forth, and

then those 6 sorts of petty wares aforesaid, may be entred without further Ceremony, thus;

Petty-wares Dr. to Cash for several bought, *l* 7: 18: 4

13 *August*, 1675.

A Cloath-bed being finished, I cast up the cost thereof, in the several Materials following.

37/34 Cloath-bed Dr. to Broad-cloath 20 yds, *l* 10 : —: —
37/34 to Sarcenet 15 ells, — *l* 7 : 10 : —
37/35 to Bed-steds and Rods, *l* —: 15 : —
37/35 to 1 piece Buckram, — *l* —: 10 : —
37/36 to Silk-fringe 4 ℔, — *l* 7 : —: —
37/36 To petty Wares, ¼ ℔ Silk, *s* 7 : 6
1 ℔ Thred, — 2 : 6
50 Curt. Rings, 2 : 6
500 Tacks, —— --: 4
—— —— *l* —: 12 : 10
l 26 : 7 : 10

18 *August*, 1675.

A dozen of Chairs suitable to the said Bed being finisht, I also cast up the same as followeth;

37/32 Chairs Dr. to Chair-frames 12. — *l* —: 18 : —
37/34 to Broad-cloath 6 yards, *l* 3 : —: —
37/35 to Sheep-skins 18. —— *l* —: 18 : —
37/36 to Silk-fringe 3 ℔. —— *l* 5 : 5 : —
37/36 To petty Wares, 2000 Tacks, --*s* 1 : 4
60 ℔ Hair, -— 10 : --
2 ps Girting, — 4 : --
—— —— *l* —: 15 : 4
l 10 : 16 : 4

23 *August*, 1675.

Sold to Sir John Oldcastle Kt. *the aforesaid Cloath-bed,*

bed, containing Curtains, double Vailings, Counterpoint, Head-cloth, Bed-ſted, and Teſter, for —— *l* 35 : — : —
12 *Cloath Chairs,* —————— *l* 15 : — : —
1 *Feather-bed,* ——— —————— *l* 9 : — : —
2 *Turky Carpets,* ——————— *l* 5 : — : —
6 *ps Tapiſtry hangings,* ——— *l* 120 : — : —
l 184 : — : —

27 *Auguſt*, 1675.

Bought theſe following petty Wares for ready Money, viz.

300 Curtain Rings, —————— *l* — : 13 : 6
5000 Tacks, ——————————— *l* — : 3 : 4
200 ℔ Hair at 1 ½ *d. per* ℔. — *l* 1 : 5 : —
l 2 : 1 : 10

Thus far I hope will ſuffice as to the Way and Method to keep an Artificers Account, in what it differs from other Accounts.

The Merchants Accounts.

I now proceed to the laſt form, which is the Merchants way of Trade, which alone and of it ſelf contains all the reſt, and much more variety than can be in all other Callings put together; and therefore I ſhall be more large and ample in the ſetting out this part, as being the ſumme and ſubſtance of exact Bookkeeping. And yet I ſhall ſcarce hit on the one half of the variety of matter incident to that Profeſſion.

15 *September*, 1675.

Sold to John Grigg 3 *Cheſts of Sugar, weigh Net* 15 C. 3 q$^{r.}$ 10 ℔ *at* 5 *l.* 12 *s. per* C. *towards which he hath payd me l* 38 : 14 : — *and given me an Aſſignment on* Ralph Collins *for* 50 *l. due* 24th December *next, both which amount to the value of the ſaid Sugars.*

16/8 *John Grigg* Dr. to Sugars, ——————— *l* 88 : 14 : —
19/16 *Cash* Debtor to *John Grigg*, ——————— *l* 38 : 14 : —
17/16 *Ralph Collins* Debtor to *John Grigg*, *l* 50 : — : —

By this last Article, I discharge *Grigg* wholly, and lay the 50 *l.* debt on *Collins*, having so agreed it.

1 *Octob.* 1675.

Sold to Joseph Crane *and Compa. Grocers* 100 *barrels Raisins weigh Net*, 162 C. 1 qr. 21 lb. *at* 36 s. 8 d. per C. *at* 6 *Moneths rebate, amount to* — *l* 289 : 7 : 6
Payd charges at Weighing, &c. ——————— *l* 2 : 1 : 8
17/8 *Jos. Crane* and Compa. Dr. to *Raisins*, — *l* 289 : 7 : 6
8/19 *Raisins* Dr. to *Cash* for charges, ——— *l* 2 : 1 : 8

Here you have done with the Account of Raisins, and so let it be closed up; There is a loss in the value, and a gain in the weight, which let be terminated thus;

8/12 *Raisins* Dr. to Loss and Gain for 2 C. 1 qr. 21 lb. gained by the weight, ——————————— *l* 4 : — : —
12/8 Loss and Gain Dr. to *Raisins* for so much lost in the whole Account, ——————————————— *l* 28 : 14 : 2

16 *October*, 1675.

19/17 *Received of* Joseph Crane, *and Compa. in part of the Raisins*, ——————————————— *l* 150 : — : —

17 *October*, 1675.

Bought of Rob. Stebbing,
10 ps of *Colchester* Bayes, containing 520 ells at 23 *d. per* ell, and 1 *s.* over, ——— *l* 49 : 17 : 8
10 ps mill'd *Sayes* at 72 *s.* ——————— *l* 36 : — : —

l 185 : 17 : 8

For which I payd him in full, — *l* 185 : 17 : —
18/19 *Colchester Bayes* Dr. to Cash, ——————— *l* 49 : 17 : —
8/19 Mill'd *Sayes* Dr. to Cash, ——————— *l* 36 : — : —

Note: When any Petty summe is abated, as the above-said

said 8 *d.* your best way for brevity is to deduct it, expressing it thus, *Colchester Bayes* 520 ells at 23 *d. per* ell, (abating 8 *d.* upon the whole) is Debtor to Cash; or else your Cash would have Credit too much by 8 *d.* hereby shall you also save a double labour of posting to Loss and Gain.

20 *October*, 1675.

Received of Joseph Crane *and Comp*ª. *in full payment*,---------- l 139: 6 :— $\frac{19}{17}$

This Account also being concluded, all but 18 *d.* abated, carry the same to Profit and Loss, and so close it up. $\frac{12}{17}$

27 *Octob.* 1675.

Shipped aboard the Hope-well, *whereof is Master* Andrew Bean, *bound for* Amsterdam, *one Bale containing as followeth, marked and numbred as in Margin, consigned to* Jacob Vandonck *to sell for my Account as followeth.* SM. N°. 1.

10 ps *Colchester* Bayes, cost as above, —	*l* 49: 17: —
10 ps Mill'd Sayes cost as above, ———	*l* 36: — : —
Payd Custom and Charges, ———	*l* 4: 16: 2
	l 90: 13: 2

Voyage to *Amsterdam* consigned to *Jacob Vandonck*

Debtor to Bayes, ———	*l* 49: 17: —	$\frac{18}{18}$
to Sayes, ———	*l* 36: — : —	$\frac{18}{8}$
to Cash, ———	*l* 4: 16: 2	$\frac{18}{19}$

1 *November*, 1675.

Remitted to John Dumoulin *of* Roan, *l* 200 : — :— per *Bill of* John Frison *payable to the said* Dumoulin *or his Order, at usance, (which is* 30 *dayes after the date of the Bill) by* Louis de la Fleche, *at* 52 d. *per French Crown, each Crown valued at* 3 *Livres, amount in all to Livres* 2769. *Sols* 4. ——— *l* 200 : — : —

The

The uſual way to enter this, is firſt to erect an Account of Exchange, and to make that Account or elſe *John Friſon* (who had my 200 *l.*) Debtor to Caſh. 2. When *la Fleche* hath accepted the Bill, to make him Debtor to *Friſon.* 3. When advice comes that he hath payd it, then *Dumoulin* Debtor to *la Fleche:* But this way as it is very exact, ſo is very tedious, and I purpoſe Brevity in all; and therefore in ſtead of the aforeſaid 3 Entries I uſe but one, which is

10/19 *John Dumoulin* Debtor to Caſh remitted him by Bill, *&c.* ℔ 2769: 4 ſ. *l* 200.

If it be objected, why I charge *Dumoulin* now with it, who is not to receive this Money till 30 dayes hence; beſides that when it comes to be due, it may ſo happen, that *la Fleche* may fail in payment. To this I anſwer, as I ſaid, I do this to avoid prolixity: But beſides, it is my intent when I remit my Money, not to truſt or look on my debt as in the hands of *Friſon* or *la Fleche*, but to place it with my Correſpondent *Dumoulin:* And ſhould it ſo happen that *Friſon* or *la Fleche* ſhould break, or fail of payment, it is but charging of the ſaid *Friſon* or *la Fleche*, and diſcharging *Dumoulin.*

2 *Novemb.* 1675.

9/19 *Payd to* William Thorp *his Premium for Inſurance of* 200 *l. on my* ⅛ *part of the Ship* Bonaventure *at* 3½ per Co. ——— *l* 7: —: —

For Regiſtry and Charges, ——— *l* —: 11: 6

l 7: 11: 6

5 *Novemb.* 1675.

20/8 *Sold to* Gregory Finch *Citizen and Grocer of* London *my remaining* 17 *Cheſts of Sugar, containing* 98 C. q^r. 18 ℔. *at* 1 5: 6: 8. *per* Co. ——— *l* 523: 10: 6

Re-

Received of him in part of the ſaid, —— l 300 : — : — 19/20

Here alſo having finiſhed your Account of Sugar, make up the ſame thus;

Sugars Dr to Loſs and Gain, —— *l* 57 : 17 : — 8/12

If I be a Merchant Inſurer, I may keep my Accounts as followeth;

12 *Novemb.* 1675.

Inſured 100 *l. unto* Ralph Grindon *upon Goods ſhipt on the* Pelican *bound for* Barbados *out, and home, for the conſideration of* 8 per Co.

Ralph Grindon is Debtor to Account of Inſurance, -- —— *l* 8 : — : — 20/21

19 *November*, 1675.

Received of John Bourget *for* Premium *of* 150 l. *Inſured on Ship and Goods of the* Limon-tree *bound for* Middleborough, *at* 3 *per* Co. —— *l* 4 : 10 : — 19/21

20 *November.*

Received advice that the Pelican *is caſt away going to* Barbados, *in which I am intereſſed by Inſurance* 100 *l. Therefore I compound with* Ralph Grindon, *to pay him in full of this loſs*, -- l 80 : — : —

Inſurance Debtor to Grindon, —— *l* 80 : — : — 21/20

Thus far as a Merchant Inſurer, by which I find that I have loſt, —— *l* 67 : 10 : —

Loſs and Gain Debtor to Inſurance, — *l* 67 : 10 : — 12/21

24 *November*, 1675.

Lent to Gilbert Bently 100 *l. upon his Bond to repay me at* 12 *Months, with* 6 per *cent.* 21/19

25 *November*, 1675.

My Neighbour Roger Clark *being to receive two days hence a larger ſumme by Bill of Exchange (which he ſhewed me,) but being in a ſtrait this day for* 50 l. *deſired me to lend him ſo much, which I have done.*

In

In such a Case as this, where there is a probability or certainty to be reimburst in so short a time, and being very loath to open an Account in the Leidger with *Roger Clark*, with whom I have had no other dealing, I count it very adviseable to enter this after this following manner; make *Cash* Creditor by *Roger Clark* forso much to him lent,—— | 19 | *l* 50 : — : —

19

Afterwards on the 27 *of* November, *when he hath payd in the Money, say,*

19 Cash Dr to *Roger Clark* received,— |19| *l* 50 : — : —

And so answer Cash by Cash; but let this be but seldom used, or onely in such cases as these.

John Gover being a Bankrupt calls his Creditors together, to accept of a Composition, with whom I agree to receive 12 *s. per l.* ready Money, for the 35 *l.* he owes me, and so I receive of him,— *l* 21 : — : —

19 / 9 Cash Dr to *John Gover*, —— *l* 21 : — : —

12 / 9 Loss and Gain Dr to the said,—— *l* 14 : — : —

Peter Bigs *Master of the Ship* Bonaventure, *invites me with the rest of the Owners of the said Vessel, and gives us in his Accounts, by which it appears that he is return'd from* Scandaroon, *and hath victualled and set forth the said Ship for a Voyage to* Zant, *the Charge whereof, and* l 31 : 11 : 2. *resting in his hands for the Ships use, deducted from the Profits, there is still resting in his hands* 600 *l. the* $\frac{1}{8}$ *whereof for my share amounts to,* 175 : --- : ---

21 / 9 *Peter Bigs* Dr to the *Bonaventure*,--- —— 175 : --- : ---

30 *Novemb.* 1675.

Made up my Account of Expences, and found by my petty charge to have payd as followeth;

14 / 19 To *Tho. Sandys* in full,-—— *l* 2 : 11 : —

13 / 19 Expences of House-keeping,-—— *l* 34 : 19 : 5

13 / 19 Apparel, -—— *l* 11 : 16 : 2

12 / 19 Postage of Letters, Porters, *&c.* —— *l* 1 : 18 : —

1 *Decemb.*

1 *Decemb.* 1675.

Payd for 60 *ps of gray* Taunton *Serges, bought of* Walter Arnet, *which in* 3 *Bales marked as in Margin,* SM. nº. 1. 2. 3. *are this day shipt in the* Britannia, *and consigned to* John Germin *at* Lisbon, *to sell for my Account, cost at* l 3 : 15 : 6. per *piece,* —— *l* 226 : 10 : —

Payd Custom and charges, —— *l* 11 : 18 : —

l 238 : 8 : —

Voyage to *Lisbon* Dr to *Cash,* —— *l* 238 : 8 : — 20/19

3 *December,* 1675.

Received advice from Jacob Vandonck *of* Amsterdam. *That he hath received my Goods* per *the* Hopewell, *and sold my* 10 *ps of Bayes, containing* 524 *ells, at* 28 *stivers per ell, to* Christopher Verhaghen, *payable at a Moneth, amounting to* ℛ 733 : 12 ſt : — *which at* 6 ℛ *to a* ℒ *Flem. is* ℒ 122 : 5 : 4. *and this valued at* 38 *s.* 4 *d. Flem.* per l *sterling comes to* —— *l* 63 : 15 : 10

Jacob Vandonck is Debtor to Voyage to *Amsterdam,* ℛ 733 : 12 : —. —— *l* 63 : 15 : 10 1/18

You may if you think fit, instead of your charging *Vandonck*, make *Verhaghen* Debtor to the Voyage: And when you have notice he hath payd, then make *Vandonck* Debtor to *Verhaghen*; This now is very exact, and is the way prescribed in the ancient Treatises; yet in my opinion is a needless labour, and my single Entry shall do the work.

4 *December,* 1675.

Shipt in the Susanna *of* London, Tho. Squier *Master, bound for* Roan, *a small Ballot of the Mark in Margin,* SM. nº. 4. *consigned to John Dumoulin, as followeth,*

10 p^{s} Sayes, coſt white, ——— *l* 35 : 10 : —
Dying, ſetting and preſſing eſtimated, *l* 2 : 15 : —
Payd packing, cuſtom and charges, — *l* 1 : 15 : —

l 40 : — : —

22/8 Voyage is Debtor to Sayes, dying, *&c.* included, ——— *l* 38 : 5 : —

22/15 To Caſh for Charges, —— *l* 1 : 15 : —

When you come to pay off your Dyer, Setter and Preſſer, then charge your Account of Sayes with what it is you pay : But it is not fit in the mean time the account of the Voyage ſhould ſtand open for want of that charge, for that you may have occaſion of making up the Voyage account, before you have payd the Work-men.

5 *December*, 1675.

Jacob Vandonck *remits me* 100 l. *in bill of* Simon de Rick, *payable to me, or order, in* London ; *at double uſance by* Hugh Proſt, *the Exchange being at* 38 ſ. 6 d. *Flemiſh*, per *l* ſterling, *amounting to* ℛ 1155. *l* 100 : --:--

You may chooſe here whether you will give credit to *Vandonck* till you receive the Money, or do it now by charging *Hugh Proſt* ; we will for variety ſake make uſe of the latter way.

22/9 *Hugh Proſt* D^{r} to *Vandonck* ℛ 1155.—*l* 100 :--- : ---

8 *Decemb.* 1675.

Having a Stock of Money at Roan, *I am determined to have it returned in ſome advantageous commodity : To which end I order* John Dumoulin *to remit* 1000 W *to* Bourdeaux *to* Jantian Souchet, *to employ for me in Wines, which accordingly is done.*

22/10 *Jantian Souchet* Debtor *to* John Dumoulin *of* Roan, ℔ 3000 at 18 *d. per* ℔. ——— *l* 225 : --- : ---

The

The said Dumoulin *sends me my Account currant, wherein he charges me with*

Provision of the said Remise at 1 *per* Co.--- ℔ 30 : ---
Exchange 3 *per* Co. of the 1000 W
to *Burdeaux*, ——————————— ℔ 90 : —
Port of Letters,---——————————— ℔ 10 : 14

℔ 130 : 14

For this, in regard the Charge is all about the *French* Wines, though they be not yet bought, nor I have no account open for them, yet it is very proper now to open such an Account: Therefore say,

French Wine Dr to *Dumoulin*, — ℔ 130 : 14. at 18 *d.* ---——————————— *l* 9 : 16 : — 23/10

The said Dumoulin *draws on me the residue or ballance of his Account, being* 233 ℔ *which I owe him at* 53 ½ *per* W. *payable at* 3 *dayes sight to* Thomas Twiford *or his Order, the said* 233 ℔ *makes* 77 ⅔ W. *at* 53 ½ *d.* per W. *which being payd, say,*

Dumoulin Dr. to Cash, 233 ℔.---——— *l* 17 : 6 : 3 10/19

10 *Decemb.* 1675.

Received of Greg. Finch *and Compa.*—— *l* 150 : —: — 19/25

of Peter Biggs,---——— *l* 40 : —: — 19/21

11 *December.*

Received advice from Jantian Souchet, *that he hath shipt aboard the* Pearl *of* London, John Cranbrook *Master, these Wines following, for my Account,*

88 Hogsheads White and Claret, cost 8 ⅓ W *per* Hogshead, amount to ——— ——— ℔ 2200 : —: —
Provision and Brokerage 3 *per* Co. ℔ 66 : —: —
Port of Letters,——————— ℔ 15 : 10 : —
Cask at 45 s. *per* piece, ——— ℔ 203 : —: —
Custom and charges, ---——— ℔ 355 : 15 : —

℔ 2840 : 5 : —

Valued at 18 *d. per* ℔. -- *l* 213 : —: 4

22/22 French Wines D^r. to *Jantian Souchet*, -- *l* 213 : —: 4

13 *December.*

The said Wines being safe arrived at the Key, I pay Custom, and take them up, and find that the said 88 *Hogsheads being filled up, make but* 76 *Hogsheads,* 12 *being leaked, for which* 12 *empty Hogsheads my Cooper* John Filpot *allows me* 2 s. per *Hogshead.*

18/23 *John Filpot* D^r. to French-wines, —— *l* 1 : 4 : —

Note: I the rather take an exact account of these empty Cask, in regard of making up in the *Leidger* the whole number of 88 Hogsheads.

23/19 *Paid Custom, Freight and Charges at taking up, and housing of the said Wine,* -- *l* 125 : 8 : 4

15 *December,* 1675.

23/23 *Sold the said* 76 *Hogsheads of Wine, one with another to* Laurence Lenfant *at* 5 l. 5 s. *per Hogshead, to pay at a Moneth,* -- *l* 399 : —: —

My Coops Bill about the said Wine is -- *l* 2 : 3 : —

23/18 Wines D^r. to *John Filpot*, — *l* 2 : 3 : —

18/23 *Payd* John Filpot *in full*, -- *l* — : 19 : —

Here you may make up your Wine Account, whereby is gained, — *l* 49 : 16 : 4.

23/12 French Wines D^r. to Loss and Gain, -— *l* 49 : 16 : 4

18 *December,* 1675.

Account of Exchange. *Remitted to* Jacob Vandonck *of* Amsterdam per *Bill of* Obadiah Neal *payable at usance* l 200 : —: — *at* 38 s. 6 d. *Flemish* per *l sterling, the same to be used in the way of Exchange according to my future Orders, amounts to* ℛ 2310. -- *l* 200 : —: —

9/19 *Vandonck* D^r. to Cash, ℛ 2310. — *l* 200 : —: —

20 Ditto.

The said Vandonck *by my Order remitts to* Roan *by Bill of* Thomas Hartwell *payable to* John Dumoulin *at usance,* ℛ 2293.

ℛ 2293 : 4 : —. which makes at *Roan*, at 49 Stivers or 98 Peninckx per W. 2700 ℔. which valued at 18 *d.* *per* ℔. or 54 *d. per* W. *is*——— *l* 202 : 10 : —

Dumoulin Dr. to *Vandonck*, ——— *l* 202 : 10 : —

Note: That I might as well have valued the *Flemish* Money as the *French*, say I had valued the ℛ 2293 : 4. at 21 *d. per* ℛ. that had made *l* 200 : 13 : 1. But it is at thy liberty to do either way, only observe to value it as near the Exchange then currant as may be.

By the way, let not the Reader take any notice of my remitting Money to *Vandonck* at usance, which is 30 dayes, and his returning the same two dayes after: For the Dates in this Treatise signifie little.

Vandonck reckons for Provision and Charges of these Remises, ℛ 16 : 16: at 21 *d.*——— *l* 1 : 9 : 3

22 *Decemb.* 1675.

Dumoulin *orders me to draw upon him the said* 2700 ℔ *deducting* 9 ℔ *Provision and Charges: rest* 897 W. *which I accordingly draw, by virtue of my Bill payable to* Jacob Tauris *or Order at* 56 *d.* per ℔. *for which the said* Tauris *payes me* ——— *l* 209 : 6 : —

Cash Dr to *Dumoulin*,—— *l* 209 : 6 : —

Loss and Gain Dr to the said for 3 W. Charges and Provision, ——— *l* —: 13 : 6

And thus the 200 *l.* remitted to *Vandonck* for Account of Exchange, comes to *l* 209 : 6 : —. out of which deduct *Vandonck's* 29 *s.* 3 *d.* charges, and *Dumoulins* 13 *s.* 6 *d.* charges, and the clear profit is *l* 7 : 3 : 3. This Account of Exchange might have been carried on and rechanged from place to place, as from *Roan* to *Milan*, from thence to *Venice*, and so back to *Amsterdam* again; but these Examples may serve.

Now *Dumoulins* Account is finished, let it be closed, in which your main observation is, to see that his foreign

reign Account be ballanced on both sides alike: what differs in the sterling Money is occasioned by the estimates of the Exchange, differing one from another; And this is to be carried to Profit and Loss.

10/12 *Dumoulin* Dr to Loss and Gain, ——— *l* 13 : 6 : 6

24 *December*, 1675.

I have advice from Lisbon *of the Arrival and Sale of my* 60 *pieces mixt Serges to* Domingo Gonsalez, *at* 12 ℔ 250 Res *per piece, which is* 12250 Res, *each* Mil Res *I estimate at* 7 s. 6 d. *amounting to* 735 ℔ 000. Res, ——— *l* 275 : 12 : 6

23/20 *Gonsalez* Dr to Voyage to *Lisbon*, —— *l* 275 : 12 : 6

The said *Gonsalez* payes me partly by 24 chests of white Sugar, containing as by Invoice Net 460 *Aroba's*, at 1 ℔ 250. Res *per* @ is 575 ℔ 000 Res, at 7 *s.* 6 *d.* is ——— *l* 215 : 12 : 6

8/23 Sugar 130 C. 2 q^r. —lb. Dr to *Gonsalez*, —*l* 215 : 12 : 6

The Residue being 160 ℔ 000. *Res, he payes in Money to my Factor* John Germin.

10/23 *John Germin* Dr to *Gonsalez*, ——— *l* 60 : —: —

The said Germin *sends me Account of Charges and Customes by him payd*, viz.

20/10 On the 60 p^s Serges, 89 ℔ 500. res, at 7 *s.* 6 *d.* *l* 33 : 11 : 3

8/10 On the 24 Ch. Sugar, 56 ℔ 200. res, — *l* 21 : 1 : 6

Here it it is not amiss to close up the Voyage to *Lisbon*.

20/13 Voyage to *Lisbon* Dr to Loss and Gain, —*l* 3 : 13 : 3

26 *December*, 1675.

8/19 *The said Sugars being arrived in the* James *of* London, *I pay Custom and Charges*, ——— *l* 78 : 5 : 6

28 *December*, 1675.

Receiv'd and pay'd Money's as followeth:

Re-

Receiv'd of *Laurence Lenfant*, —— *l* 399: —: —

Payd *John Lilly* in full, —— *l* 125: —: —

Payd *Ralph Grindon* in full, —— *l* 72: —: —

Payd *John Childe* for dying, setting & pressing 10 ps Sayes at 4 *s.* 10 *d.* —— *l* 2: 8: 4

Here close up your Account of Sayes, for so much saved by the Diers Account, of what they were charged 4 *Decemb.* last.

Sayes Dr to Loss and Gain, —— *l* —: 6: 8

1 *January*, 1675.

Received by the Ship Brotherhood, Abraham Roberts *Master*, *from* Amsterdam, 6 *Bales*, *containing* 240 *Reams of writing Paper*, *sent unto me*, *cost as* per Jacob Vandoncks Account,

240 Ream at 53 ft. *per* R. is —— ℛ 636: —

Custom, Provision and Charges, —— ℛ 64: —

ℛ 700: —

At 21 *d. per* ℛ is — *l* 61: 5: —

Paper Dr to *Vandonck*, ℛ 700. —— *l* 61: 5: —

Payd Freight, Custom and Charges of the said Paper, as *per* Waste-book, —— *l* 3: 19: 10

3 *January*, 1675.

Sold to Gregory Finch 12 *Chests of Sugar*, *to pay at a Moneth.*

Weigh Net 64 C. 3 qr. 14 lb. at *l* 4: 1: 6. *l* 264: 7: 4

4 *January*.

Sold to James Lyster *Stationer*, 240 *Reams of Paper*, *at* 6 *s.* 4 *d.* —— *l* 76: —: —

Abate 40 *s.* for Sea-wet, —— *l* 2: —: —

l 74: —: —

5 *January*.

Gregory Finch *sends for me*, *to view* 3 *Chests of Sugar that*

that have taken damage by Sea-wet, for which I am fain to allow 3 l.

This Inſtance is to ſhew the difference of entring Abatements: This being after the Goods are charged to the Grocer, the other before the Paper was charged to the Stationer.

Having concluded your Paper Account, ballance the ſame thus:

24 *Paper* Debtor to *Loſs and Gain*, ——— *l* 18 : 15 : 2

7 January, 1675.

Factorage. I ſhall now treat ſomewhat concerning Factorage-Accounts.

Rowland Grigſon *Merchant at* Malaga, *ſends unto me*, per *the Ship* The Have-at-All, Thomas Batt *Maſter, to ſell for his Account, and make him returns as he ſhall appoint*,

RG. 100. Barrels of Raiſins *Solis*, marked as in Margin.
200. Frails of *Malaga* Raiſins.

To one's ſeeming here is no need of an Entry in the Leidger, there being no value expreſs'd, nor as yet any thing by me tranſacted. Nevertheleſs, if it were but to erect or open an Account of theſe Commodities, it were not amiſs to be done: But there is this further in it, That thereby I have an opportunity to enter the Quantity of each Commodity on the Debtor ſide; Therefore ſay,

24/∞ Raiſins for Account of *Rowland Grigſon* are Debtor to themſelves for 100 Barr. 200 Frails.— *l* —: —: —

Here I have poſted them Debtor onely, having no need of the Quantity on the Credit ſide untill I come to ſell them.

You may, if you think fit, keep an Account of Raiſins

sins *Solis*, and of *Malaga* Raisins, severally; But in my opinion it is as well joyntly.

Payd Fraight, Custom and Charges of the said Raisins, ——— *l* 69: 11: 10 — 24/19

9 *January*, 1675.

Sold to Joseph Crane *and Compa. for account of* Rowland Grigson, *to pay* 300 *l. down, the rest at* 3 *Moneths.*

	C.	qr.	lb.		
100 Bar. Raisins Net	170	2	—	at 46 *s.*	*l* 392: 3:—
200 Frails, —Net	159	—	14	at 35 *s.*	*l* 278: 9: 4½
					l 670: 12: 4½

Jos. Crane and *Compa.* Dr to Raisins for Account of *Rowland Grigson*, ——— *l* 670: 12: — — 17/24

You may omit the 4½ *d.* in the Leidger, for *Grocers* are not usually so punctual to pay the odd pence and half pence.

The said Jos. Crane *accordingly payes in the first payment*, ——— *l* 300: —: — — 19/17

There wants nothing for the finishing this Account of Raisins but my Sallary or Provision, which for sale of *l* 670: 12: — at 2½ *per* Co. or 6 *d.* in the pound, is — ——— *l* 16: 15: 3.

Raisins for Account of *R. G.* Debtor to Loss and Gain, ——— *l* 16: 15: 3 — 24/12

Here I may ballance the Account of Raisins for Account of *R. G.* and might carry the foot of it to the Account of *Rowland Grigson* their Proprietor; onely observe, That should I carry the said Net proceed, which is *l* 584: 4: 11. to the Credit of his Account, I should give him what is not as yet his, in regard there is yet *l* 370: 12: 4. due to him from *Crane* and Compa. To this purpose therefore, it is fit to distinguish *Rowland Grigson* by two Accounts, *viz.* his Ac-

count currant, or of ready Money, and his Account of time: As for his Account of ready Money, it is that which is already entred in Leidger *fol.* 11. Therefore now frame another for this Account of time, then say,

24/25 Raisins for Account of *R. G.* Debtor to *Rowland Grigson*, his Account of Time, for so much due by *Joseph Crane* and Comp[a]. ——————— *l* 370 : 12 : —

24/11 Raisins for Account of *R. G.* are Debtors to *Rowland Grigson* his Account Currant for so much coming to him, ——————————— *l* 213 : 12 : 11

You might argue this to be needless, in regard that it may soon be calculated what is not due or unpayd. I answer, That not withstanding, it is decent and proper to have the Account currant of any person I deal with, alwayes visible to my eye, and distinct from his Credit of Debts, that so I may know whereabouts I am with him, and how far I am inabled to disburse for him, (else my Books being produced, may do me a shrewd turn,) this is my Opinion; But if that love to Brevity and Conciseness be so far begotten in thee, as to judge this needless, I leave thee to thy own freedom. However, thou may'st hereby see the form of a very exact way, necessary where much of Factorage Accounts are used.

10 *January*, 1675.

By Order of Rowland Grigson *of* Malaga, *I have gotten ready to ship, five Bales, containing* 50 *pieces of black and coloured* Colchester *Bayes, for which I pay white* ——————————————— *l* 255 : 8 : —

11/19 Payd Custom and Charges, ——— *l* 12 : 10 : —

11/19 Due to *John Childe* for dying, ——— *l* 25 : — : —

25/25 Due to *Thomas Batt* Packer, ——— *l* 4 : 12 : —

11/12 My Provision of 297 *l.* 10 *s.* at 2½ *per* C. *l* 7 : 8 : 9

l 304 : 18 : 9

Charge

Charge *R. G.* his Account Currant with the Bayes, Custom and Provision, and his Account of Time with the rest.

12 *January*, 1675.

Received of several Persons as followeth;

Of *Ralph Collins* by Assignment on *Robert Eads*, ——— *l* 50 : — : — 10/17

Of *Hugh Prost* by Assignment on *Charles Gilbon* in full, ——— *l* 100 : — : — 19/22

Of *Peter Biggs* in full, ——— *l* 35 : — : — 19/21

Of *James Lyster* in part, ——— *l* 40 : — : — 19/24

Of *Gregory Finch* in part, ——— *l* 175 : — : — 19/20

Of *Jos. Crane* and Comp^a. in full, — *l* 370 : — : — 19/17

The said Crane *abates me the odd* 12 s. *for a pretended dammage*, ——— *l* — : 12 : —

Having received the said Money of *Crane*, we are to Reduce *Rowland Grigsons* Account of Time into his Account of ready Money thus:

Rowland Grigsons Account of Time is Dr to the said *Grigsons* Account of ready Money, 370 *l.* 25/11

And then for the Abatement, say,

Rowland Grigsons Account of Time is Dr to *Joseph Crane* and Comp^a. ——— *l* — : 12 : — 25/17

14 *January*.

Payd John Childe *in full for dying the said* Grigsons *Bayes*, ——— *l* 22 : 10 : — 25/19

Payd Thomas Batt *Packer*, *in full*, — *l* 4 : 12 : — 25/29

Account Currant of *R. G.* Dr to his Account of Time for both these summes. 11/35

And for the Abatement to the Dyer, who was credited for 25 *l.* by Estimate, (it being customary in such Estimates to charge rather more than less) say,

25/25 *John Childe* is Debtor to *Rowland Grigsons* Account of Time, ---------- *l* 2: 10:—

11/19 *Payd unto* Anne Behout 150 l. *upon Bill of* Rowland Grigson *drawn upon me at 3 days sight*,— *l* 150:—:—

And thus much in brief for Accounts of Factorage: Other instances might be inserted, as of Drawing and Remitting by my Principals Orders. But by this time I hope our Scholar will be able to resolve all such Cases, they differing little or not at all from particular or Domestick Accounts.

Company. From hence we proceed to Accounts in Company or Partnership with others, in which branch there is the difficultest knots to untie, of any appertaining to Merchants Accounts; I mean as to the second sort of Comp^{a}. Accounts; for there are two wayes, which I call the First and the Second.

For instance to the First sort: *I put in Company with my loving Friend and Kinsman* Francis Brandon 100 *l. which I pay into his hands, upon Condition that he employ it with as much of his own, in a parcel of Broad-cloaths, to send to* Hamborough, *and to give me a true Account of their Costs and Sales, and pay me my part of Principal and Advance, as the same shall grow due.*

This Case is very plain, and no other than ordinary Trust or Transfer from one to another, in regard my Friend keeps the Accounts;

26/30 *Francis Brandon* is D^{r} to Cash payd him on Account to be by him given,— ———— *l* 100:

20 *January*, 1675.

Received an Account of my said Kinsman touching the Premises, in which (all Charges deducted) he payes me in Money, l 27: 14: 11. *and delivers me* 1850 *Ells of* Hamborough *Linnen valued at* 12 $^{d.}$ *per Ell, is* l 92: 10:---

Cash

Cash D^r. to *Francis Brandon*, ——— *l* 27 : 14 : 11 30 / 3 6
Hamborough linnen D^r. to the said, — *l* 92 : 10 : — 26 / 3 6
l 120 : 4 : 11

Francis Brandon is D^r. to Loss and Gain for the Profit, ——— *l* 20 : 4 : 11 26 / 1 2

And this is all needs to be done as to this first sort of Company Accounts. I shall now proceed to the second sort.

27 *January*, 1675.

Three of us, viz. James Linsey, Roger Woolsey, *and my self, are determined to drive a Trade with a joynt Stock of* 200 l. *each, in buying up some Commodity whereby to gain an advantage, and accordingly we buy of* Elias Langley,

528 lb Net *Cochinele* at 25 *s.* 6 *d. per* lb. *l* 673 : 4 : — 26 / 27

And so each of us pay our 200 *l.* apiece to the said *Langley* in part.

Elias Langley D^r. to *James Linsy*, —— *l* 200 : — : — 27 / 28
to *Roger Woolsy*, —— l 200 : — : — 27 / 29
to *Cash*, ——— l 200 : — : — 27 / 30

I pay moreover for Brokage, and other petty Charges, ——— l 1 : 16 : —

Cochinele D^r to *Cash*, —— l 1 : 16 : — 26 / 30

31 *January*, 1675.

Mr. Langley *sends for the residue of his Money*; Roger Woolsy *is gone out of Town, so that* James Linsey *and my self, are fain to disburse this remainder.*

James Linsey payes ——— l 35 : — : — 27 / 28
And I pay, ——— l 38 : 4 : — 27 / 30

Thus you see by every mans Account what he hath payd, every one being different from the other, as it is not likely in such a way of joynt dealing, but that Payments will differ, untill the Partners meet to even Accounts, and that may be sooner or may be later; but

if

if they ſhould disburſe never ſo exactly and alike, yet there is a neceſſity for one of the Partners, or all if they pleaſe, to keep an Account how and when every one payd his part, eſpecially if their partnerſhip extend into ſeveral Bargains, or Trades.

The next thing to be done, as you may eaſily ſee, is to charge each Partner with their reſpective proportion of the coſt and charges of the *Cochinele*, which to each ½ is l 225 : — : — that ſo each mans Account currant may be ever ready to view : And going about to do this, I eaſily find the Debtor, but where ſhall I finde a Creditor? I am ready to fix it upon the Account of *Cochinele*, but that muſt have no Credit untill it be ſold; neither is there any other Account obvious to bear this Credit; ſhall I then uſe no Credit at all? that were to overthrow the very Foundation of Accountantſhip, ſo as never to be capable of any *Ballance*: Therefore now to unriddle this unto thee, thou art to underſtand, that a ſuppoſed Account is to be framed, to bear this Credit, of uſe much like unto that Rule of Arithmetick called the *Rule of Falſe*, or of *Falſe Poſition*; which by a better Name may be called *The Rule of Suppoſition*, by the Operation whereof in imaginary Numbers, the truth of a doubtfull queſtion is manifeſted; Even ſo by this imaginary or ſubſtituted Account to be framed, will the difficulty of intricate Company Accounts be made eaſie to thy Underſtanding, this Account is to be called Account of Company: Therefore now ſay,

28/28 *James Linſey* his Account currant is Dr to the ſaid *Linſey* his Account of Company, for his ½ part of the coſt and charges of 528 ℔ of *Cochinele*, — *l* 225 : — : —

29/29 *Roger Woolſy* his Acct currant is Dr to the ſaid *Woolſy* his Acct of Compa for his ½ part of the ſame, -- *l* 225 : -- : --

Theſe

Theſe being thus entred, thou plainly ſeeſt how each of thy partners caſe ſtands.

But here ariſeth this Objection, that true it is, by this I ſee how each of my partners Account ſtands, but why have not I alſo an Account Currant, and an Account of Company of mine own, whereby to ſee at all times what is due upon this Company Account, either to me or by me.

To this I anſwer, that as it cannot be done, ſo it were impertinent in my Leidger, to erect an Account in my own Name, for every Account therein relates to me as Debtor or as Creditor. It is ſufficient here that by ſeeing how it is with my partners, I can ſoon find what is due to me or from me. For inſtance, I find by peruſing my partners Account, That *Linſey* hath overpayd 10 *l.* and *Wooiſy* hath underpayd 25 *l.* I may therefore ſafely argue (there being no other debt due by us) that the ſaid *Woolſy* is to pay to *Linſey* 10 *l.* and to me 15 *l.*

I grant it, that if theſe Accounts be kept by either of us, or any indifferent perſon for us, in a diſtinct Leidger, then may they be kept in all our three Names, and this you will find muſt be done without an Account of Caſh, as Experience will teach you in the Operation; but as I ſaid, it cannot be done in your Leidger; the reaſon is this, how can you make your own Account currant (if any ſuch be in your Leidger) Debtor or Creditor for any Receipt or Payment of Money? whenas this is proper to your Caſh Account, it can in no wiſe be done; and this may ſerve I hope as to this matter.

Now before we proceed in the Sale and Diviſion of this *Cochinele*, we will ſet on foot another Branch of Company Accounts, and ſo mannage both together.

5 *February*,

5 *February*, 1675.

James Linsey *hath* 40 *ps of Ell-broad Perpetuano's of several colours died and press'd, valued at* 65 s. per *piece*, ——— l 130 : —: —

Roger Woolsy *hath* 80 *ps of yard-broad Perpetuano's died and press'd, at* 39 s. 6 d. per *piece*, -- l 158 : —: —

I my self have 6 *Chests of Sugar, Weigh Net* 30 C. 2 q^r. — lb. *at* 4 l. 10 s. ——— l 137 : 5 : —

These three several Commodities we are determined to adventure joyntly beyond Sea, and accordingly they are shipt off aboard the *Agreement*, *Edmond Leman* Master, bound for *Roan*, consigned to *John Dumoulin*, there to sell for our Account.

At shipping them off I receive at the Custom-house the one half Impost, by me formerly payd for these Sugars 45 s. *which by Agreement is to my own use.*

James Linsey *payes Custome for the Perpetuano's and Charges*, ——— l 22 : 15 : 6

All which being done, we make up Accounts, and even every ones Reckoning, by payment of Money each to other, as followeth;

31 / 28 Voyage to *Roan* in Comp^a. ⅓ *J. L.* ⅓ *R. W.* and ⅓ my self, Debtor to *James Linsey* his Account currant for 40 p^s Ell-broad Perpetuanoes, ——— l 130 : —: —

Custom and Charges by him payd, -- l 22 : 15 : 6

l 152 : 15 : 6

Note, though you have a former Account of Voyage to *Roan*, yet you must erect a new one for this Company Affair;

31 / 29 The sayd Voyage is Dr. to *Roger Woolsy* for his 80 p^s yard-broad Perpetuanoes, ——— *l* 158 : —: —

31 / 8 The said Voyage is Debtor to Sugars for my 6 Chests, ——— l 137 : 5 : —

Cash

Caſh Debtor to Sugars for the half Impoſt received, ——————————— *l* 2 : 5 : —

James Linſey his Acc^t currant D^r to the ſaid *Linſey* his Account of Company for his ½ part of the whole Charge of the Voyage, being *l* 448 : — : 6. *l* 149 : 6 : 10

Roger Woolſy the like, ——————— *l* 149 : 6 : 10

Now in peruſing our ſeveral Accounts, I find that *Roger Woolſey* hath underpayd *l* 16 : 6 : 10. And that *James Linſey* hath over-payd *l* 13 : 8 : 8. The reſidue to be ſatisfied by *Woolſy* is over-payd by me *l* 2 : 18 : 2. Both which being payd to us by the ſaid *Woolſy*, ſay,

James Linſey's Account Currant D^r to *Roger Woolſeys* Account Currant receiv'd, ——————— *l* 13 : 8 : 8

Caſh D^r to *Roger Woolſeys* Account Currant, received of him, ——————————— *l* 2 : 18 : 2

Thus far now having poſted or entred, you ſee your two partners Accounts currant are equipoyſed, and you may reſt aſſured, your own is no leſs evened. For

The *Cochinele* ſtands Debtor *l* 675 : — : —. The Voyage to *Roan* ſtands Debtor *l* 448 : — : 6. both together make *l* 1123 : — : 6. And your three Company Accounts, ſtand Creditors each--*l* 374 : 6 : 10. which alſo amount to *l* 1123 : — : 6 *d.* as Counterparts of the ſaid Debtor. Now proceed we to further Action.

11 *February*, 1675.

Sold to Edmund Goſtwick, *to pay ready Money*, 300 ℔ *Cochinele* at 30 *s.* ——————— *l* 450 : — : —

Having made ſale of part of the Stock, you are to go back the ſame way you came, and ſay,

James Linſey's Account of Company is Debtor to the ſaid *Linſey's* Account currant for ½ of the ſale of of 300 ℔ *Cochinele*, ——————— *l* 150 : — : —

Roger Woolſey the like, ——————— *l* 150 : — : —

18 *February.*

Edmund Gostwick payes unto each of us our shares of the said 450 *l.*

28/27 *James Linsey's* Account currant is Dr to *Edmund Gostwick*, ——————————— *l* 150 : — : —

29/27 *Roger Woolsey* the like, ——————— *l* 150 : — : —

30/27 Cash Dr to *Edm. Gostwick*, ——————— *l* 150 : — : —

25 *February*, 1675.

Each of us have agreed to divide the remainder of the Cochinele, by taking every one his share in specie, *which comes to each his* 76 ℔. *valued at* 26 s. per ℔. - l 98 : 16 : —

Here you need not meddle with the Account currant, but thus;

28/26 *James Linseys* Account of Company is Debtor to *Cochinele*, ——————————— *l* 98 : 16 : —

29/26 *Roger Woolsy* the like, ——————— *l* 98 : 16 : —

27/26 *Cochinele* for my Account proper, is Dr to *Cochinele* for Account in Company, my $\frac{1}{3}$. ——— *l* 98 : 16 : —

And now being to divide the Profits of the *Cochinele* to each mans Account, $\frac{1}{3}$ being - — *l* 23 : 16 : —

I say,

26/28 *Cochinele* Dr to *James Linseys* Account in Company, for his $\frac{1}{3}$ of the Profit, ——————— *l* 23 : 16 : —

26/29 *Cochinele* Dr. to *Rog. Woolsy* the like, — *l* 23 : 16 : —

26/12 *Cochinele* Dr. to loss and gain for my $\frac{1}{3}$. -- *l* 23 : 16 : —

l 71 : 8 : —

This evens your Account of *Cochinele*, and also your Accounts in Company so far as concerns the *Cochinele*, as you may see by comparing Debtor and Creditor.

Note: You may if you please, erect an Accompt of Loss and Gain in Company, and carry the whole *l* 71 : 8 : —. profited on *Cochinele* to the *Credit* thereof;

of; and not divide it untill the Account of Voyage to *Roan* be finiſhed, and the profit or loſs of that Account known; but this is as ſhort.

15 *March*, 1675.

John Dumoulin *of* Roan *hath received our goods, and made ſale of them as followeth*; 31/31

40 ps ell-broad Perpet. at 55 ℔ *per* ps. ℔ 2200:--:--
80 ps yard-br. Perpet. at 38 ℔ *per* ps. ℔ 3040:--:--
3250 ℔ of Sugars 19 *ſols*, 6 *den.* per ℔. ℔ 3168:15:--

℔ 8408: 15:--

Val. at 18 *d. per* ℔ is *l* 630: 13: 2.

His Account of Cuſtom, Freight, Proviſion and other Charges, amounts to ℔ 802: 15:-- which valued at 18 *d. per* ℔. is ——————————— *l* 60 : 4 : 2 31/31

Note: I erect a new Account in the Leidger for *Dumoulin*, diſtinct from my particular Account with him, in regard my Partners may have occaſion ſometime to peruſe the ſame: And I have no mind they ſhould view my private concernments.

18 *March*.

Dumoulin *orders us to draw upon him the* Net *proceed of the ſaid Account at Uſance, and that he will accept and pay our Bills.*

22 *March*, 1675.

At a meeting of the Partners this day, it is agreed that each of us ſhall ſeek out to draw the ſaid Moneys at the beſt rates we can: And our Partner Woolſy *having occaſion to uſe* 500 W. *at* Roan, *deſires us to accommodate him at the rates we ſhall obtain of others; And ſo we deliver our Bills as followeth.*

30/31 *To* Thomas Leman *for* 750 W. *at* 53 ¼ d. *payable at Usance to himself or Order, for which he delivers me a Note payable at sight by* James Daniel,---- *l* 167: 3: 9

28/31 *To* Thomas Sutton *for* 700 W. *at* 53 ¾ d. *payable to* William Ashton, *for which he payes* James Linsey, ---------- l 156: 15: 5

30/31 *To* Pierre Audhier *for* 585 ½ W. *at* 54 d. *payable to* Jos. Bosworth, *which summe I also receive being*, ---------- l 131: 14:—

30/31 *To* Roger Woolsy *for* 500 W. *at* 53 ½. *payable to* Peter de la Balle,---------- l 111: 9: 2

Having cleared with *Dumoulin*, make up his Account, give each of the Partners Credit for the Net Proceed of the Voyage and the Profits, and pay to each of thy Partners what is coming to them by having received more than thy share; and then we have done.

28/28 *James Linsey*'s Account in Company is Debtor to the said *Linsey*'s Account Currant for ⅓ part Proceed of Voyage to *Roan*, ---------- l 189: —: 9

29/31 *Roger Woolsy* the like,---------- l 189: —: 9

31/28 The loss of Exchange on *Dumoulins* Account, you will do as well to carry to the Voyage, and thereby save the labour of dividing it to the three partners, ---------- l 3: 6: 8

31/28 Voyage to *Roan* in Comp[a] is Debtor to *James Linsey*'s Account in Company for his ⅓ part of the Profit, ---------- l 39: 13: 11

31 To *Roger Woolsy* the like,---------- l 39: 13: 11

31 To Loss and Gain for my ⅓. ---------- l 39: 14: —

29 *March*, 1676.

28/30 *James Linsey*'s Account Currant is Debtor to Cash, payd him in full, ---------- l 132: 5: 4

Roger

Roger Woolsey's Account currant is Debtor to Cash payd him in full, ——————————— 177 : 11 : 7 29/30

When these are posted, thou wilt find every Account relating to the Partnership evened.

And thus much for Company Accounts, and for Accounts in general, wherein I have laboured to answer all Questions that have occurr'd to my memory. Thou may'st in thy Traffick meet with more Variety than is point blank observed herein; but I doubt not but these Instructions will enable thee to overcome all difficulties: To conclude, I will averre after an Artist who wrote in this way, That I have found it more hard and uneasie to frame this devised work, for Instruction onely, than to carry on and finish a real Account of ten times this bulk.

Here followeth the Ballance *of the whole Leidger.*

HAving thus pass'd a Body of Accounts relating to several sorts of Trades and Trafficks, there remains yet the bringing all to a *Ballance*, which is the chief end of this whole Enterprize; And without which these Accounts would not at all excell those irregular wayes of Accounting spoken of in the Preface: This work of Ballancing is that which makes these Accounts to manifest their own proof, which we promised to demonstrate; and in regard of some seeming difficulties it must not be slightly touch'd upon.

Thou art therefore in the first place to let this be remembred and fixt in thy mind, that the whole *Debtor* side of thy *Leidger*, and the whole *Creditor* side thereof, are equal in Value each to other. This must needs be a truth, for having posted to each *Debtor* its Counterpart of the like value, though in some other Account, it must needs follow, that the whole *Debtor*, and the whole *Creditor*, are of equal value; that is, should I summe up every Page of the *Debtor* side of the Leidger, and then summe up every Page of the *Creditor* side thereof, their Totals would be one and the same, if I have done my work aright, and posted each parcel with its double Entry.

Upon

Upon this presumption it must needs follow, that the *Ballance* or foot of each Account, That is the rest or remainder on each Account in the said Leidger; all these being summ'd together, Debtors with Debtors, and Creditors with Creditors, they must also in like manner jump aright, and agree to a Farthing, or else you may conclude, that there is Error in your Posting or adding, which ought to be sought out, found, and amended.

9 April, 1676.

To begin therefore, thou art to understand, there are several things to be done, in order to shutting up many of these Accounts that are still open, besides carrying their remainder to Ballance; for they are of several sorts, and therefore I shall reduce them to these several heads following.

1. *Accounts which meerly are to be closed* per *Ballance*; *These are either Debtors to or Creditors by my self.*

Ballance is Debtor to these Accounts following, which owe unto me.

To School-books	l	1	3	2	40 3
To Counters 120. resting--	l	—	1	8	40 11
To Swine 6. rest unsold-	l	6	—	—	40 15
To Housholds-stuffe	l	68	15	—	40 15
To Hay 300 load--	l	528	10	—	40 15
To Beans 10 quarter	l	12	10	—	40 16
To Rie 23 qr. 6 bushels--	l	36	16	3	40 16
To Fleece-wooll resting-	l	21	—	—	40 17
To *Gregory Finch*, who owes-	l	159	17	10	41 20
To Voyage to *Roan*, rest unsold	l	40	—	—	41 22
To *James Lyster*-	l	34	—	—	41 24
To *Hamborough* Linnen,--	l	92	10	—	41 26

To

41/27	To Cochinele	l	98 : 16 : —
41/30	To Cash resting	l	691 : 3 : 10
41/32	To Cinamon	l	31 : 7 : 8
41/32	To *Edward Coldicot*	l	7 : 19 : 3
41/33	To Mris. *Dart*	l	— : 14 : —
41/33	To *Gilbert Martin*	l	1 : 5 : —
41/33	To *Mary Frith*	l	4 : 19 : 2
41/34	To Broad-cloath 46 yards	l	23 : — : —
41/34	To Sarcenet 45 ells	l	22 : 10 : —
41/35	To Buckrams 9 ps.	l	4 : 10 : —
41/35	To Sheep-skins 82.	l	4 : 2 : —
41/35	To Bed-steds 3.	l	2 : 5 : —
41/36	To Chair-frames 12.	l	— : 18 : —
41/36	To Silk-fringe	l	22 : 15 : —
41/36	To Petty-wares, *viz.*		
	Silk 1 ℔. 3 qr. at 30 *s.*	l	2 : 12 : 6
	Thred 9 ℔. at 2 *s.* 6 *d.*	l	1 : 2 : 6
	Curtain-Rings 450.	l	1 : 1 : —
	Tacks 12500. at 8 *d.* M.	l	— : 8 : 4
	Hair 240 ℔. at	l	1 : 11 : 8
	Girting 18 ps. at 2 *s.*	l	1 : 16 : —
		l	8 : 12 : —
41/15	To Lambs 55. at 4 *s.*	l	11 : — : —
41/38	To Sir *John Oldcastle*	l	184 : — : —
40/22	To *Jantian Souchet* ℔ 159 : 15.	l	11 : 19 : 8

The Accounts following are Debtors to Ballance, unto which I owe.

10/40	*Phil. Greenvile* Esq;	l	2000 : — : —
10/40	*John Germin*	l	3 : 12 : 9
11/40	*Rowland Grigson*	l	166 : 3 : 6
32/41	*Peter Clark*	l	31 : 17 : 6

2. *Accounts that are to be closed up by Loss and Gain, whereon are either Profit or Loss, but have no remainder due*

due to me or from me, and so have no part in the Account of Ballance; these also are Debtors and Creditors.

As for the Debtors to Loss and Gain, they are these:

Tapistry Dr. to *L.* and *G.* profited—l 20 : — : —
Thomas Sandys, ——————————l — : — : 2
Cloath-bed,——————————l 8 : 12 : 2
Chairs ——————————l 4 : 3 : 8

Those that are Creditors by *L.* and *G.* are these.

Loss and Gain Dr to Expences, ——l 87 : 7 : 6
To Apparel, ——l 21 : 11 : 8
To Husbandry,—l 169 : — : 7
To Mris. *Larkin*, -- l — : — : 2

3. *Accounts which are to be closed up, partly by Loss and Gain, and partly by Ballance;*

First with the *Debtors*, or such Accounts as have Gain in them, of this sort is onely *Vandoncks* Account.

Jacob Vandonck is Debtor to loss and Gain, profited by Exchª. ——————————l 3 : 6 : —
Jacob Vandonck is Debtor to Ballance for 1 ℛ : 8 ſt. in his hands,——————————l — : 2 : 5

Then with the *Creditors*, or such Accounts as have Loss in them, as followeth;

Ballance is Dr. to Account of *Horses* for 6 resting, valued at 7 *l.* apiece, ——————————*l* 42 : — : —
Loss and Gain is Debtor to the said, for their use and impairing,——————————*l* 6 : — : —

4. *Such Accounts which are to be made Debtors to Loss and Gain for their Profit or Increase, and Creditors by Ballance for their Remainders*, viz.

40/4 Ballance Debtor to Mannor of *Lees* for its first cost, ——— l 5500 : — : —

4/12 Mannor of *Lees* Dr to Loss and Gain for the Profit thereof, ——— l 782 : 12 : 3

40/4 Ballance Debtor to *Grange* Farm, for its present value, ——— l 280 : — : —

Note: In the Account of Stock this Lease was valued at 300 *l.* but now a year being elaps'd, it is fit it should be valued at less, which will make no difference in the Account of Ballance; but onely lessen the Gain.

4/12 *Grange* Farm Dr to Loss and Gain for the Profits thereof, ——— l 136 : 7 : —

40/5 Ballance Dr to Barly for 65 qrs. ——— l 110 : 10 : —

5/12 Barly Dr. to Loss and Gain, ——— l 15 : — : —

40/5 Ballance Dr. to Oats for 80 qrs. ——— l 64 : — : —

5/12 Oats Dr. to Loss and Gain, ——— l 1 : 5 : —

40/6 Ballance Dr. to Wheat 118 3/8 qrs. ——— l 297 : 3 : 9

6/12 Wheat Dr. to Loss and Gain, ——— l 18 : 6 : 9

40/6 Ballance Dr. to Cambrick 383 ells, — l 51 : 1 : 4

6/12 Cambrick Dr. to Loss and Gain, — l 3 : 6 : 10

40/6 Ballance Dr. to *Linsy Woolsy* 109 1/2 yds l 17 : 9 : 2

6/12 Linsy Woolsy Dr. to Loss and Gain, — l 2 : 14 : 6 1/2

40/7 Ballance Dr. to Sack 494 9/32 gallons, — l 132 : — : 2

7/12 Sack Dr. to Loss and Gain, ——— l 4 : 12 : 3

40/7 Ballance Dr. to Turky Carpets 4. — l 8 : 13 : 4

7/12 Turky Carpets Dr. to Loss and Gain, — l — : 13 : 4

40/7 Ballance Dr. to Feather-beds 4. ——— l 28 : 8 : —

7/12 Feather-beds Dr. to Loss and Gain, — l 1 : 18 : —

40/8 Ballance Dr. to Sugars 35 C. — : 14 lb. l 131 : 16 : 10 1/8

8/12 Sugars Drs to Loss and Gain, ——— l 217 : 14 : 8 1/2

40/9 Ballance Dr. to Ship *Bonadventure*, — l 225 : — : —

9/12 *Bonadventure* Dr. to Loss and Gain, — l 42 : 8 : 6

40/11 Ballance Dr. to Calves, 31. ——— l 31 : — : —

Calves

Calves Dr. to Loss and Gain, ——— l 12 : 10 : —
Ballance Dr. to Voyage to *Amsterdam*, l 38 : 16 : 2
Voy. to *Amsterd.* Dr. to loss & gain, -- l 11 : 18 : 10
Ballance Dr. to *Gilbert Bently*, ——— l 102 : — : —
Gilbert Bently Dr. to loss and gain, — l 2 : — : —

5. *And lastly, such Accounts, by overlooking of which I find an Increase into another distinct Commodity; For instance, in the Account of Cows, who have yielded Calves: And Account of Sheep who have yielded Lambs. These are to be closed as followeth.*

Calves is Debtor to Account of Cows, for 15. in number, valued at 10 *s. per* piece, - —— l 7 : 10 : —
Ballance Dr. to Cows 24. which remain, valued at 4 *l.* 5 *s. per* piece, --—— } l 102 : — : —
Cows Dr. to Loss and Gain, ——— l 7 : 6 : —
Lambs Dr. to Sheep, for 55. at 4 *s.* l 11 : — : —
Ballance Dr. to Sheep for 98 at 12 *s.* l 58 : 16 : —
Sheep Dr. to Loss and Gain, ——— l 57 : 10 : —

Having posted all these parcels, and equipoysed the said several Accounts, there remain none to be evened, except that of Loss and Gain, and that of Stock, and also this last Account of Ballance, which three Accounts must ballance one another to a tittle.

To begin therefore with the Account of Loss and Gain, I find the ballance thereof to be *l* 1204 : 7 : 3. which in regard it is the Result or total Gain of all the Accounts, I carry the same to the Account of Stock, as being the proper Increase of that Account, more than what it formerly was: Therefore say,

Loss and Gain Dr. to Stock, ——— *l* 1204 : 7 : 3

Then summe up the Account of Stock, and carry the Foot thereof to Ballance.

1 / 41 Stock is Debtor to Ballance for the present value of my Estate. ——————————— *l* 7151 : 19 : 2

Then summe up the Account of Ballance, both Debtor and Creditor, and if that Account also be evened, thou mayst be confident thy several Entries in the Leidger are duely posted, else thou mayst conclude, there is Errour in the summing up, mis-adding or mis-posting in some of the Entries, which must by pricking over, or new adding up the sides, be found to one Farthing, ere thou shouldest give security or repose to thy mind.

This is all I can think of, convenient for the Explanation of the Account of Ballance, and of the whole work. Learn to understand thus far; and thou wilt be able of thy self to remove other difficulties which do not presently occurre to my mind, especially when thou shalt practise these Rules with thy improved skill, upon a real mannagement of thy own Accounts.

POST-

POST-SCRIPT.

BEfore I finiſht this for the Preſs, I thought fit to give the Reader a more ample deſcription of my Waſt-book, which is thus: I take a Book of 4 or 6 quire or more, of Paper, and ſet the number of each Page from firſt to laſt, before I begin to uſe it. Then I aſſign about one ſixth part at the beginning of the Book, for a Waſte-Caſh-book, for I am not ſure I ſhall at all times keep up my Leidger Entries poſted to a day, whereby to ſee the ſtate of my Caſh. Two thirds of the remainder of this Book I allott for Journal Entries of buying and Selling, Copies of Invoices, and all other Tranſactions in matters of Trade beſide Caſh; or if I be a Retailer, to digeſt my daily Shop-trade, as hath been ſhewed. Another part I dedicate for Acquittances of Money payd: Another for all ſorts of petty Charges under their ſeveral Heads, and ſo ſub-divide the Book according to my Occaſions. By which means there is ſcarce an Entry in my Leidger, but I can readily turn to the Voucher or Original of it, by referring to the Number of the Page in this Book; and this will render

der needleſs ſuch a multitude of Books as divers make uſe of, to the Confuſion of their Apprentices and Servants. And if I had a mind to keep theſe in five or ſix Books, I might number the Pages, ſo as to entail them one to another, and bind them all together in one intire Volumn at a certain Period of Time; that ſo the Leidger Entries may ſtill referre unto the Number of the Page in the Waſte-book.

BRITISH
20 JUL 1925
MUSEUM

Leidger:

nº A.

MDCLXXV.

M

The *Alphabet* to the following Leidger.

A. Folio.

Apparel, ---- fol. 13

B.

Barly, ---- 5
Bonadventure Ship, - ---- 9
Broughton, ---- 16
Beans, ---- 16
Bayes, ---- 18
Bently, ---- 21
Brandon, ---- 26
Biggs, ---- 21
Broad-cloath, ---- 34
Buckrams, ---- 35
Bed-steds, ---- 35
Ballance, ---- 40,41
Batt, ---- 25

C.

Caſh, ---- 2,19,30
Cows, ---- 5
Cambricks, ---- 6
Counters, ---- 11
Calves, ---- 11
Collins, ---- 17
Crane, ---- 17
Cochinele in compa. ---- 26
Cochinele particular, ---- 27
Cinamon, ---- 32
Clarke, ---- 32

Folio.

Coldicot, ---- 32
Chair-frames, ---- 36
Cloth-beds, ---- 37
Chairs, ---- 37
Child, ---- 25

D.

Dumoulin partic. ---- 10
Dumoulin in Compa. ---- 31
Dart, ---- 33

E.

Expences, ---- 13

F.

Fether-beds, ---- 7
Fleece-wooll, ---- 17
Filpot, ---- 18
Finch, ---- 20
French-wine, ---- 23
Frith, ---- 33

G.

Grange Farm, ---- 4
Gover, ---- 9
Greenvil, ---- 10
Germin, ---- 10
Grigſon particular ---- 11
Grigſon Compa. ---- 25
Green, ---- 13
Grigg, ---- 16
Grindon, ---- 20

Gonſalez,

The Alphabet to the following Ledger.

Folio.

Gonſalez, ——— 23
Goſtwick, ——— 27

H.

Horſes, ——— 4
Husbandry, ——— 14
Houſhold-ſtuffe, ——— 15
Hay, ——— 15
Hamborough Linnen, — 26

I.

Inſurance, ——— 21

K.

L.

Linſy Woolſy, ——— 6
Lilly, ——— 9
Loſs and Gain, —— 12, 39
Lyſter, ——— 24
Langley, ——— 27
Linſy James, ——— 28
Larkin, ——— 33
Lambs, ——— 15

M.

Manner of Lees, ——— 4
Martin, ——— 33

N.

O.

Oats, ——— 5
Oldcaſtle, ——— 38

P.

Pidgeons, ——— 3
Peaſe, ——— 17
Proſt, ——— 22
Paper, ——— 24
Petty Wares, ——— 36

Q.

R. Folio.

Rabbets, ——— 3
Raiſins particular, ——— 8
Raiſins in Compa. —— 24
Roe, ——— 14
Rie, ——— 16

S.

Stock, ——— 1
School-books, ——— 3
Sheep, ——— 5
Sack, ——— 7
Sugar, ——— 8
Sayes, ——— 8
Sandys, ——— 14
Swine, ——— 15
Souchet, ——— 22
Sarcenet, ——— 34
Sheep-skins, ——— 35
Silk-fringe, ——— 36

T.

Tapiſtry, ——— 7
Turky Carpets, ——— 7

V.

Vandonck, ——— 9
Voyage Amſterdam, —— 18
Voyage to Lisbon, ——— 20
Voyage to Roan partic. — 22
Voyage to Roan, Compa. 31

W.

Wheat, ——— 6
Woolſey Roger, ——— 29

X.

Y.

Z.

Stock Debtor.

		Fol.	*l.*	*s.*	*d.*
1675.					
Apr. 10.	To *Philip Greenvil* Esq; due——	10	2060	—	—
	To *John Germin* of *Lisbon*, 24 ℔ Res, --	10	9	—	—
	To *Rowland Grigſon* of *Malaga*,——	11	34	19	4
	To *John Lilly* of *London*, ——	9	125	—	—
1676. *Apr.* 9.	To Ballance, being the value of my Eſtate,---	41	7151	19	2
			9380	18	6

1675.		Fol.	*l.*	*s.*	*d.*
Apr. 10.	By Cash for money rest in my hands	2	—	5	—
	By School-books, which I value at	3	1	—	—
	By Pidgeons 6 pair	3	—	9	—
	By Rabbets, 9 remaining	3	—	6	—
	By *Grange* Farm, a Lease	4	300	—	—
	By Cows 20. valued at	5	80	—	—
	By Horses 6.	4	48	—	—
	By Sheep 200.	5	120	—	—
	By Mannor of *Lees*	4	5500	—	—
	By Wheat 100 quarter	6	240	—	—
	By Barly 50 quarter	5	75	—	—
	By Oats 60 quarter	5	54	—	—
	By Cambrick 477 $\frac{7}{8}$ ells	6	63	14	8
	By Linsy Woolsy 325 yards	6	27	1	8
	By Sack 538 gallons	7	143	14	8
	By Tapistry 6 ps.	7	100	—	—
	By Turky Carpets 6.	7	13	—	—
	By Fether-beds 5.	7	35	10	—
	By Sugar 110 C. 3 qr. 14 lb.	8	554	7	6
	By Sayes 10 ps.	8	35	10	—
	By Raisins 160 C.	8	312	—	—
	By *John Gover* of *London*,	9	115	—	—
	By *Jac. Vandonck* of *Amsterdam* 1120 guilders val. at 21 *d. per* guilder,	9	98	—	—
	By *Joh. Dumoulin* of *Rouen* 128 Livres 10 Sols, val. at 18 *d.*	10	9	12	9
	By the Ship *Bonadventure*, my $\frac{1}{8}$ part,	9	250	—	—
1676. *Apr.* 9.	By loss and gain gained in a year past	39	1204	7	3
			9380	18	6

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock, so much in Money resting, --	1	——	5	—
14.	To Pidgeons, 4 young pair sold ——	3	——	4	—
16.	To the said, rec[d]. for the 6 old pair ----	3	——	7	6
17.	To Rabbets receiv'd for 8 sold, ——	3	——	5	4
19.	To loss and gain, given by my unkle, --	12	——	1	6
23.	To Sheep, for 100 Ews & Lambs sold --	5	85	—	—
	To Calves, for 3 sold —— —— ——	11	4	—	—
25.	To *Grange* Farm for But. & Cheese sold,	4	22	—	—
27.	To *Tho. Roe*, formerly lent, & now rec[d].	14	10	—	—
May 4.	To Wheat rec[d]. for 20 q[r]. sold, ——	6	52	—	—
8.	To *Tho. Green*, of whom rec[d]. in part ---	13	28	2	6
21.	To Wheat receiv'd for 10 q[r]. ——	6	27	10	—
	To Barly receiv'd for 20 q[r]. —— ——	5	37	—	—
	To Oats receiv'd for 20 q[r]. —— ——	5	20	—	—
31.	To *Thomas Green*, of whom rec[d]. in full, -	13	28	2	6
	To *John Gover* rec[d]. in part, —— ——	9	80	—	—
June 15.	To Pease receiv'd for 8 ½ q[r]. sold, -- —	17	13	3	6
30.	To Cambrick for 23 ells sold, —— ——	6	3	17	6
	To Linsy Woolsey for 56 ½ yards sold-	6	6	—	4 ½
	To sack for 5 gall. & ¼ pint sold ——	7	1	19	—
July 24.	To M[ris]. *Larkin*, of whom rec[d]. in full, --	33	1	14	6
28.	To Cambrick for 48 ells sold -- —— ——	6	8	2	—
	To Linsy Woolsy for 28 yards sold, —	6	2	19	6
	To Sack for 13 gallons 1 pint sold, -- —	7	5	3	6
	To Cinamon for 2 ℔. 10 ounc. sold, —	32	——	9	10
			438	8	-- ½

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 12.	By Counters payd for 130. at 6 for 1 *d.*-	11	——	2	6
13.	By Pidgeons payd for a peck of Tares--	3	——	1	——
17.	By Expences for a parcel of Apples—	13	——	——	6
18.	By School-books, payd in part--——	3	——	1	6
20.	By *Grange* Farm payd for Manure -—	4	1	10	——
21.	By the ſaid payd for Seed-corn ——	4	24	3	——
24.	By the ſaid p^d *Beſſe Hobbs* her wages —	4	2	10	——
25.	By Hay p^d for mowing, ſtacking, *&c.*---	15	1	11	6
26.	By *Thomas Roe*, to whom lent —— ——	14	10	——	——
	By Expences, layd out ---—— ——	13	23	11	6
	By loſs and gain, want in Caſh—— ——	12	——	6	8
28.	By *Grange* Farm, payd Taxes ---——	4	1	10	——
	By *John Broughton* Eſq; for Taxes——	16	1	5	——
May 2.	By the ſaid, to whom payd in full ——	16	23	15	——
5.	By Cows p^d for 4. at 5 *l.* 11 *s.* apiece----	5	22	4	——
	By Calves 4. at 10 *s.* apiece ---—— ——	11	2	——	——
9.	By Acc^t of Husband. p^d for hedging, *&c.*	14	9	18	——
10.	By *Thomas Roe*, to whom p^d in full——	14	——	3	——
11.	By Expences, disburſt--—— —— ——	13	8	6	8
12.	By Mannor of *Lees*, payd Taxes, -——	4	6	10	——
14.	By Swine 6. bought—— —— —— ——	15	6	---	——
	By Houſhold-ſtuffe bought —— ——	15	68	15	——
15.	By Husbandry disburſt--—— —— ——	14	12	15	11
	By Expences for Wine, Spice, *&c.*--—	13	11	17	——
	By Apparel, -—— —— —— —— —— ——	13	9	15	6
19.	By *Phil. Greenvil* Eſq; to whom payd ---	10	60	---	——
June 7.	By Husbandry payd for threſhing, --—	14	34	16	8
Aug. 4.	By Broad-cloath 72 yards bought--—	34	36	---	——
	By Sarcenet 60 ells bought —— ——	34	30	——	——
	By Buckram 10 p^s bought—— —— ——	35	5	——	——
	By Sheep-skins 100 bought —— ——	35	5	——	——
	By Acc^t of Caſh tranſported to *fol.*--—	19	18	18	1½
			438	8	--½

School-books Debtor.

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock for a parcel which I value—	1	1		
18.	To Cash payd in part of another parcel-	2	——	1	6
	To Counters p[d] in full of the said parcel	11	——	1	8
			1	3	2

Pidgeons Debtor.

		Pair.			
1675. *Apr.* 10.	To Stock for ——	6 —	1	——	9 —
13.	To Cash for Tares——		2	——	1 —
	To loss and gain, gained by this Acc[t]---		12	——	1 6
				——	11 6

Rabbets, Debtor.

		No.			
1675. *Apr.* 10.	To Stock remaining ——	9 —	1	——	6 —

School-books Creditor

		Fol.	l.	s.	d.
1676. *Apr.* 9.	By Ballance, reſt as part of my Stock, --	40	1	3	2

Pidgeons Creditor.

1675. *Apr.* 14.	By Caſh rec^{d} for 4 p^{r} young			2	4	
16.	By the ſaid, rec^{d} for 6 p^{r} old	6		2	7	6
		6			11	6

Rabbets Creditor.

		No.				
1675. *Apr.* 17.	By Caſh rec^{d} for ſale of	8		2	5	4
	By loſs and gain, one died,	1		12		8
		9			6	

Mannor of Lees Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock valued at 20 years purchaſe, 275 *l. per annum*,	1	5500	—	—
May 12.	To Caſh payd Taxes	2	6	10	—
1676. *Apr.* 9.	To Loſs and Gain for Profit	12	782	12	3
			6289	2	3

Grange Farm Debtor.

1675. *Apr.* 10.	To Stock valued my Leaſe	1	300	—	—
20.	To Caſh, p[d] for 60 load of Manure,	2	1	10	—
21.	To Caſh, p[d] for Seed-corn,	2	24	3	—
24.	To Caſh, paid *Beſſe Hobbes* her wages	2	2	10	—
28.	To Caſh, p[d] Taxes,	2	1	10	—
May 1.	To *John Broughton* Eſq; 6 M[o]. Rent,	16	25	—	—
1676. *Apr.* 9.	To loſs and gain profited,	12	136	7	—
			491	—	—

Horſes Debtor.

			Horſes.		
1675. *Apr.* 10.	To Stock, 6 Horſes val. at 8 *l.* p[s].	1	48	—	—

Mannor of Lees Creditor

		Fol	*l.*	*s.*	*d.*
1675. *May* 17.	By Hay gathered 200 load at 35 *s.* —	15	350	—	—
	By Husbandry more 50 load at 35 *s.* —	14	87	10	—
June 7.	By Wheat, reaped 66 q^{r} at 50 *s.* —	6	165	—	—
	By Barly, reaped 49 q^{r} at 34 *s.* —	5	83	6	—
	By Rie, reaped 23 $\frac{3}{4}$ q^{r} at 31. *s.* —	16	36	16	3
	By Oats reaped 50 q^{r} at 16 *s.* —	9	40	—	—
	By Peaſe, reaped 10 q^{r}. at 28 *s.* —	17	14	—	—
	By Beans reaped 10 q^{r}. at 25 *s.* —	16	12	10	—
1676. *Apr.* 9.	By Ballance, —	40	5500	—	—
			6289	2	3

Grange Farm Creditor.

1675. *Apr.* 23.	By Caſh, rec^{d}. for butter and cheeſe, —	2	22	—	—
25.	By 100 load Hay, valued at 35 *s.* —	15	175	—	—
May 3.	By Calves N°. 16. valued at 17 *s.* 6 *d.* p^{s}.	11	14	—	—
1676. *Apr.* 9.	By ballance which I value my Leaſe, —	40	280	—	—
			491	—	—

Horſes Creditor.

		Horſes.			
1676. *Apr.* 9.	By Loſs and Gain, loſt by their uſe —	12	6	—	—
	By ballance reſting val. at 7 *l.* p^{s}. — 6 —	40	42	—	—
			48	—	—

Cows Debtor.

		Cows.	Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock, for N°. 20. val. at 4 *l.* —	20	1	80	—	—
May 5.	To Cash bought at 5 *l.* 11 *s.* p^{s}. —	4	2	22	4	—
1676. *Apr.* 9.	To loss and gain, profited — — —	—	12	7	6	—
		24		109	10	—

Sheep Debtor.

		Sheep.				
1675. *Apr.* 10.	To Stock valued at 12 *s.* — —	200	1	120	—	—
1676. *Apr.* 9.	To loss and gain, profited — —	—	12	57	10	—
		200		177	10	—

Barly Debtor.

		Quar.				
1675. *Apr.* 10.	To Stock val. at 30 *s. per* q^{r}. —	50	1	75	—	—
June 7.	To Manor of *Lees*, reap. val. 24. *s.*	49	4	83	6	—
1676. *Apr.* 9.	To loss and gain profited — — —	—	12	15	—	—
		99		173	6	—

Oats Debtor.

		Quar.				
1675. *Apr.* 10.	To Stock val. at 18 *s. per* q^{r}. —	60	1	54	—	—
June 7.	To Man. of *Lees*, gathered, at 16 *s.*	50	4	40	—	—
1676. *Apr.* 9.	To loss and gain, profited — — —	—	12	1	5	—
		110		95	5	—

Cows Creditor.

		Cows.	Fol.	*l.*	*s.*	*d.*
1676. *Apr.* 9.	By Calves No. 15. val. at 10 *s.* ps.		11	7	10	—
	By ballance Reſt. val. at 4 *l.* 5 *s.* -	24	40	102	—	—
		24		109	10	—

Sheep Creditor.

		Sheep.				
1675. *Apr.* 23.	By Caſh rec^{d}. by the ſale of —	100	2	85	—	—
May 11.	By Expences, ſpent in the houſe,	2	13	1	14	—
16.	By Fleece-wooll ſheared 24 Tod		17	21	—	—
1676. *Apr.* 9.	By Lambs yielded 55 at 4 *s.* —		15	11	—	—
	By ballance reſting, at 12 *s.* —	98	40	58	16	—
		200		177	10	—

Barly Creditor.

		Quar.				
1675. *May* 7.	By *Tho. Green* to w^{m} ſold at 36 *s.*	10	13	18	—	—
9.	By Husbandr. exch. for Utenſils,	3	14	6	—	—
11.	By Expences ſpent in the houſe,	1	13	1	16	—
21.	By Caſh received for —	20	2	37	—	—
1676. *Apr.* 9.	By ballance, reſting at 34 *s.* —	65	40	110	10	—
		99		173	6	—

Oats Creditor.

		Quar.				
1675. *May* 7.	By *T. Green* to w^{m} ſold at 22 *s.* 6 *d.*	10	13	11	5	—
21.	By Caſh received for —	20	2	20	—	—
1676. *Apr.* 9.	By ballance, reſting val. at 16 *s.*	80	40	64	—	—
		110		95	5	—

Wheat Debtor.

		Quar.	ol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock valued at 48 *s. per* Qr.	100	1	240	—	—
June 7.	To Man. of *Lees*, reaped, val. 50 *s.*	66	4	165	—	—
1676. *Apr.* 9.	To loſs and gain, profited ——		12	18	6	9
		166		423	6	9

Cambrick Debtor.

		Ells.				
1675. *Apr.* 10.	To Stock val. at 2 *s.* 8 *d. per* Ell,	477 7/8	1	63	14	8
1676. *Apr.* 9.	To loſs and gain, profited ——	——	12	3	6	10
		477 7/8		67	1	6

Linſy Woolſy Debtor.

		Yards.				
1675. *Apr.* 10.	To Stock val. at 20 *d. per* yard,	325	1	27	1	8
1676. *Apr.* 9.	To loſs and gain, profited, ——	——	12	2	14	6 1/2
		325		29	16	2 1/2

Wheat Creditor.

		Qu. B.	Fol.	*l.*	*s.*	*d.*
1675. *May* 4.	By Cash of *Jones* for sale of —	20	2	52	—	—
7.	By *Tho. Green*, to whom sold, —	10	13	27	—	—
10.	By *Tho. Roe* in Exchange for Hay	6 : 3	14	17	17	—
11.	By Expences spent in the house,	— : 6	13	1	16	—
21.	By Cash, received for sale of- —	10 : —	2	27	10	—
1676. *Apr.* 9.	By ballance, rest, valued at - —	118:7	40	297	3	9
		166		423	6	9

Cambrick Creditor.

		Ells.				
1675. *June* 30.	By Cash rec[d]. this week for sale,	23	2	3	17	6
	By M[ris]. *Dart*, for sale of -- —	4	33	—	14	—
July 20.	By *Mary Frith*, for —	20	33	3	6	8
28.	By Cash rec[d]. this moneth past —	48	2	8	2	—
1676. *Apr.* 9.	By ballance rest valued at —	382 7/8	40	51	1	4
		477 7/8		67	1	6

Linsy Woolsy Creditor

		Yards.				
1675. *June* 30.	By Cash rec[d] this week for sale of	56 1/2	2	6	—	4 1/2
	By M[ris]. *Larkin* for sale of-- —	16	33	1	14	8
July 20.	By *Mary Frith* to whom sold —	15	33	1	12	6
28.	By Cash rec[d] this moneth past,	28	2	2	19	6
1676. *Apr.* 9.	By ballance rest unsold at- —	209 1/2	40	17	9	2
		325		29	16	2 1/2

Sack Debtor

		Gal.	Qu.	Pint.	Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock val. at 5 *s.* 4 *d. per* gal.	539	—	—	1	143	14	8
1676. *Apr.* 9.	To Loſs and Gain, profited, -----	—			12	4	12	3
		539				148	6	11

Tapiſtry Debtor

		Pieces.			
1675. *Apr.* 10.	To Stock 6 p^{s} val. at 100 *l.* all--	6	1	100	— —
1676. *Apr.* 9.	To loſs and gain, profited----	—	12	20	— —
		6		120	— —

Turky-carpets Debtor

		Pieces.				
1675. *Apr.* 10.	To Stock 6 p^{s} val. at 13 *l.* all ---	6	1	13	—	—
1676. *Apr.* 9.	To loſs and gain, profited ——		12	—	13	4
		6		13	13	4

Feather-beds Debtor

		Beds.				
1675. *Apr.* 10.	To Stock for ——	5	1	35	10	—
1676. *Apr.* 9.	To loſs and gain, profited ——	—	12	1	18	—
		5		37	8	—

		Gal.	Qrs.	Pint	Fol.	*l.*	*s.*	*d.*
1675. *June* 30.	By Cash rec^{d} for sale of —	5	—	$\frac{1}{4}$	2	1	19	—
	By *Gabriel Martin* for —	3	—	1	33	1	5	—
July 26.	By *Ed. Coldicot* a Rundlet,	22	6	—	32	7	19	3
28.	By Cash rec^{d} this Moneth,	13	—	$\frac{1}{2}$	2	5	3	6
1676. *Apr.* 9.	By ballance, resting —	494	—	$2\frac{1}{4}$	40	132	—	2
		539	—	—		148	6	11

Tapistry Creditor

		Pieces.		*l.*	*s.*	*d.*
1675. *Aug.* 23.	By Sir *John Oldcastle* for —	6	38	120	—	—

Turky Carpets Creditor

		Pieces.		*l.*	*s.*	*d.*
1675. *Aug.* 23.	By Sir *John Oldcastle* for —	2	38	5	—	—
1676. *Apr.* 9.	Ballance, rest unsold —	4	40	8	13	4
		6		13	13	4

Feather-beds Creditor

		Beds.		*l.*	*s.*	*d.*
1675. *Aug.* 23.	By Sir *John Oldcastle* for —	1	38	9	—	—
1676. *Apr.* 9.	By ballance, rest unsold —	4	40	28	8	—
		5		37	8	—

Sugar Debtor

		C.	qr.	lb.	Fol	l.	s.	d.
1675. *Apr.* 10.	To Stock val. at 5 *l.*	110	3	14	1	554	7	6
Nov. 5.	To loss & gain, prof. on the sd.	3	—	14	12	57	17	—
Dec. 24.	To *Dom. Gonsalez* for 24 ch.	130	2	—	23	215	12	6
	To *John Germin* for cust. and charg. in Portugal	—	—	—	10	21	1	6
26.	To Cash pd cust. & ch. in *Lond.*	—	—	—	19	78	5	6
Jan. 5.	To *Greg. Finch* abated for dam.	—	—	—	20	3	—	—
1676. *Apr.* 9.	To loss and gain, profited	—	—	—	12	217	14	8 ½
		244	2	—		1147	18	8 ½

Raisins Debtor

		C.	qr.	lb.				
1675. *Apr.* 10.	To Stock resting val. at 39 *s.* C	160	—	—	1	312	—	—
Oct. 1.	To Cash for Charges	—	—	—	19	2	1	8
	To loss & gain prof. by weight,	2	1	21	12	4	—	—
		162	1	21		318	1	8

Sayes Debtor

		Pieces.				
1675. *Apr.* 10.	To Stock val. at 3 *l.* 11 *s.* piece,	10	1	35	10	—
Oct. 17.	To Cash bought at 3 *l.* 12 *s.* piece	10	19	36	—	—
Dec. 28.	To Ditto for dying, press. *&c.*	—	19	2	8	4
	To loss & gain, abated the dyer,	—	12	—	6	8
		20		74	5	—

		C.	qr.	lb.	Fol.	l.	s.	d.
1675. *Sept.* 15.	By *John Grigg* 3 cheſts,——	15	3	10	16	88	14	—
Nov. 5.	By *Gregory Finch* 17 cheſts,-	98	—	18	20	523	10	6
Jan. 3.	By the ſaid, for 12 cheſts,—	64	3	14	20	264	7	4
Feb. 5.	By Voya. to *Roan* 6 cheſts,-	30	2	—	31	137	5	—
	By Caſh rec[d] impoſt of the ſ[d]	—-	—	—	30	2	5	—
1676. *Apr.* 9.	By ballance, reſt unſold ——	35	—	14	40	131	16	10½
		244	2	—		1147	18	8½

Raiſins Creditor

		C.	qr.	lb				
1675. *Octob.* 1.	By *Joſ. Crane* ſold at 36 *s.* 8 *d.*	162	1	21	17	289	7	6
	By loſs and gain, loſt——	—	—	—	12	28	14	2
		162	1	21		318	1	8

Sayes Creditor

		Pieces.			
1675. *Oct.* 27.	By Voy. to *Amſterdam* ſent-—	10	18	36	—
Dec. 4.	By Voyage to *Roan*, ſent——	10	22	38	5 —
		20		74	5 —

John Gover Debtor.

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock, which he owes me,——	1	115	—	—

Jacob Vandonck Debtor

		R	Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock he owes me——	1120 : —	1	98	—	—
Dec. 3.	To voy. to *Amst.* for 10 p^{s} Bays sold	733 : 12	18	63	15	10
18.	To Cash remit. him at 38*s.* 6*d.*	2310 : —	19	200	—	—
1676. *Apr.* 9.	To loss & gain prof. by exch.	——	12	3	6	—
	To Ballance, he rests owing--	1 : 8	40	——	2	5
		4165 : —		365	4	3

Ship Bonadventure Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock for $\frac{1}{8}$ part thereof costs——	1	250	—	—
Nov. 2.	To Cash p^{d} *Premium* & ch. of Insurance,	19	7	11	6
1676. *Apr.* 9.	To loss and gain, profited——	39	42	8	6
			300	—	—

John Lilly Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Dec.* 28.	To Cash payd him——	19	125	—	—

			Fol.	*l.*	*s.*	*d.*
1675. *May* 31.	By Cash receiv'd in part		2	80	—	—
Nov. 25.	By Cash received		19	21	—	—
	By loss and gain lost by him		12	14	—	—
				115	—	—

Jacob Vandonck Creditor

		R				
1675. *Dec.* 5.	By *Hugh Frost* he remits	1155 : —	22	100	—	—
20.	By *John Dumoulin* to whom he remits	2293 : 4	10	202	10	—
	By loss and gain, charges	16 : 16	12	1	9	3
Jan 1.	By Paper for 240 ream	700 : —	24	61	5	—
		4165 : —		365	4	3

Ship Bonadventure Creditor

1675. *Nov.* 25.	By *Peter Biggs* for my ⅛ Dividend of the Profit of a Voyage	21	75	—	—
1676. *Apr.* 9.	By Ballance, which I value my part	40	225	—	—
			300	—	—

John Lilly Creditor

1675. *Apr.* 10.	By Stock which I owe him	1	125	—	—

John Dumoulin Debtor.

		℔b.	Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock he owes me ——	128 : 10 : —	1	9	12	9
Nov. 1.	To Cash remitted to him--	2769 : 4 : —	19	200	—	—
Dec. 8.	To Cash he draws upon me	233 : — : —	19	17	6	3
20.	To loss & gain, pro. by exch.	———	12	15	6	6
22.	To *Jac. Vandonck* who rem. him	2700 : — : —	9	202	10	—
		5830 : 14 : —		444	15	6

Philip Greenvil Esq; Debtor

1675. *May* 19.	To Cash payd him Interest ——	2	60	—	—
1676. *Apr.* 9.	To Ballance due to him ——	40	2000	—	—
			2060	—	—

John Germin Debtor

		Res				
1675. Dec. 24.	To *Dom. Gonsalez* of w^m^ rec^d^	160 ℔ 000	23	60	—	—
1676. *Apr.* 9.	To Ballance due to him ——	9 ℔ 700	40	3	12	9
		169 ℔ 700		63	12	9

		lb.	Fol.	*l.*	*s.*	*d.*
1675. *Dec.* 8.	By *Jantian Souchet* to whom remitted	3000:—:—	22	225	—	—
20.	By *French* Wine loſt on the exch. of the ſaid parcel	130:14:—	23	9	16	—
22.	By Caſh he remits me	2691:—:—	19	209	6	—
	By loſs and gain cha. on ſaid	9:—:—	12	—	13	6
		5830:14:—		444	15	6

Phil. Greenvil Eſq; Credr.

1675. *Apr.* 10.	By Stock due to him on Mortgage,		1	2060	—	—

John Germin Creditor.

		Res				
1675. *Apr.* 10.	By Stock due to him	24 ℔ 000	1	9	—	—
Dec. 24.	By Voy. *Lisb.* char. on goods	89 ℔ 500	20	33	11	3
	By Sugar charges on 24 ch.	56 ℔ 200	8	21	1	6
	Res	169 ℔ 700		63	12	9

Rowland Grigſon of *Malaga*

his Account currant Debtor,

		Fol	*l.*	*s.*	*d.*
1675. *Jan.* 20.	To Caſh p[d] for 50 Bayes & cha. ſent him	30	267	18	—
	To loſs and gain for my commiſſion——	12	7	8	9
	To *R. G.* his Acc[t] of time p[d] Dyer & Packer -	25	27	2	—
14.	To Caſh p[d] *Anne Behout* by his Order,	30	150	—	—
	To Ballance due to him ————	40	166	3	6
			618	12	3

Counters Debtor,

		N[o]			
1675. *Apr.* 12.	To Caſh bought at 6 for 1 *d.*—	180	2	—	2 6
14.	To loſs and gain, gained———	60	12	—	— 10
		240		—	3 4

Calves Debtor,

		N[o].			
1675. *May* 3.	To *Grange* Farm valued at 17 *s.* 6 *d.* p	16	4	14	— —
5.	To Caſh payd for ————	4	2	2	— —
	To Cows, for increaſe of - ——	15	5	7	10 —
	To loſs and gain, profited- ——	———	39	12	10 —
		35		36	— —

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	By Stock due to him ——	1	34	19	4
Jan. 9.	By Raiſins, due to him ready Money ---	24	213	12	11
12.	By *R.G.* Acc[t] of time, receiv'd of *Crane*	25	370	—	—
			618	12	3

Counters Creditor,

		No.				
1675. *Apr.* 18.	By School-books exchanged —	120	3	—	1	8
1676. *Apr.* 9.	By Ballance reſting--	120	41	—	1	8
		240		—	3	4

Calves Creditor

		No.				
1675. *Apr.* 23.	By Caſh rec[d] for ſale of-	3	2	4	—	—
May 11.	By Expences in houſe-keeping-	1	13	1	—	—
1676. *Apr.* 9.	By Ballance reſting unſold	31	40	31	—	—
		35		36		—

Loſſe and Gain Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 17.	To Rabbets for one being dead --	3			8
26.	To Caſh wanting -	2		6	8
June 15.	To Peaſe loſt in Meaſure	17		10	—
Oct. 1.	To Raiſins loſt on that Account	8	28	14	2
20.	To *Joſ. Crane* and Comp[a]. abated	17		1	6
Nov. 20.	To Account of Inſurance loſt	21	67	10	—
25.	To *John Govers* Bankrupt --	9	14		—
30.	To Caſh, Poſtage of Letters, Porters *&c.*	19	1	18	—
Dec. 20.	To *Jacob Vandonck*, Proviſion, *&c.*	9	1	9	3
22.	To *John Dumoulin*, Proviſion, *&c.*	10		13	6
1676. *Apr.* 9.	To Horſes, impaired by a years uſe	4	6		—
	To Expences the year paſt	13	87	7	6
	To Apparel in the ſaid time	13	21	11	8
	To Husbandry of the Farm & Lands, --	14	169		7
	To M[ris]. *Larkin* an Abatement,	33			2
	To it ſelf carried forward,	39	1122	13	11
			1521	17	7

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 14.	By Counters gained	11			10
	By Pidgeons gained	3		1	6
19.	By Cash given me by my Unkle,	2		1	6
June 15.	By Pease gained	17	1	7	3
Oct. 1.	By Raisins gained in the weight,	8	4		
Nov. 5.	By Sugars gained	8	57	17	
Dec. 15.	By French Wines gained	23	49	16	4
22.	By *John Dumoulin*, gained by Exch.	10	15	6	6
24.	By Voy. to *Lisbon* gained	20	3	13	3
28.	By Sayes, so much abated the Dyer,	8		6	8
Jan. 5.	By Paper gained	24	8	15	2
9.	By Raisins of *R. G.* provision,	24	16	15	3
10.	By *R. G.* Account curr provis. of 50 Bayes	11	7	8	9
20.	By *Francis Brandon*, gained	26	20	4	11
Feb. 25.	By Cochinele in Comp^{a}	26	23	16	
Mar. 22.	By Voy. to *Roan* in Comp^{a}	31	39	14	
1676. *Apr.* 9.	By Mannor of *Lees*,	4	782	12	3
	By *Grange* Farm,	4	136	7	
	By Cows,	5	7	6	
	By Sheep,	5	57	10	
	By Barly,	5	15		
	By Oats,	5	1	5	
	By Wheat,	6	18	6	9
	By Cambrick,	6	3	6	10
	By Linsy Woolsy,	6	2	14	6½
	By Sack,	7	4	12	3
	By Tapistry,	7	20		
	By Turky Carpets	7		13	4
	By Fether-beds,	7	1	18	
	By Sugar,	8	217	14	8½
	By *Jacob Vandonck*,	9	3	6	
			1521	17	7

Expences Debtor.

		Fol	*l.*	*s.*	*d.*
1675. *Apr.* 17.	To Cash for Apples --	2			6
26.	To Cash disburst -	2	23	11	6
May 11.	To Cash disburst -	2	8	6	8
	To Sheep 2.	5	1	14	—
	To Calves 1.--	11	1		
	To Wheat, bushels 6.	6	1	16	—
	To *Tho. Sandys* Mercer,	14	2	11	2
	To Barly, bushels 8.	5	1	16	—
15.	To Cash for Wine, Groceries, *&c.*	2	11	17	—
June 15.	To Pease, bushels 9. --	17	1	13	9
Nov. 30.	To Cash disburst,	19	34	19	5
			89	6	—

Apparel Debtor,

1675. *May* 15.	To Cash disburst	2	9	15	6
Nov. 30.	To Cash disburst--	19	11	16	2
			21	11	8

Thomas Green Debtor,

1675. *May* 7.	To Wheat for 10 q^{r} at 54 *s.*	6	27	—	—
	To Barly 10 q^{r} at 36 *s.*	5	18	—	—
	To Oats 10 q^{r} at 22 *s.* 6 *d.*	5	11	5	—
			56	5	—

Expences Creditor

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 25.	By Hay, victuals to the Labourers——	15	1	18	6
1676. *Apr.* 9.	By Loſs and Gain ————————	12	87	7	6
			89	6	—

Apparel Creditor

1676. *Apr.* 9.	By Loſs and Gain ————————	12	21	11	8

Thomas Green Creditor

1675. *May* 8.	By Caſh rec^{d} in part ————————	2	28	2	6
31.	By Caſh rec^{d}. in full ————————	2	28	2	6
			56	5	—

Thomas Roe Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 26.	To Caſh lent him	2	10	—	—
May 10.	To Wheat for 6 q^{r}. 3 B. at 56 *s. per* q^{r}.	6	17	17	—
	To Caſh payd him in full	2	—	3	—
			28	—	—

Thomas Sandys Debtor

1675. *Nov.* 30.	To Caſh payd him	19	2	11	—
1676. *Apr.* 9.	To loſs and gain abated	39	—	—	2
			2	11	2

Husbandry Debtor

1675. *May* 9.	To Caſh p^{d} Goodman *Bird*, hedging	2	9	18	—
	To Barly exchanged for a Cart, *&c.*	5	6	—	—
10.	To *Tho. Roe* for 10 load of Hay,	14	18	—	—
15.	To Caſh payd work-men, and wages,	2	12	15	11
17	To Manor of *Lees* 50 load hay to ſpend	4	87	10	—
June 7.	To Caſh p^{d} the reapers, threſhers, *&c.*	2	34	16	8
			169	—	7

Thomas Roe Creditor

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 27.	By Cash received	2	10	—	—
May 10.	By husbandry for 10 load Hay	14	18	—	—
			28	—	—

Thomas Sandys Creditor

1675. *May* 11.	By Expences, as *per* his bill	13	2	11	2

Husbandry Creditor

	By Loss and Gain	12	169	—	7

Swine Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *May* 14.	To Caſh bought ---------- 6 —	2	6	—	—

Houſhold-ſtuffe Debtor

1675. *May* 14.	To Caſh bought ----------	2	68	15	—

Hay Debtor

		Load.				
1675. *Apr.* 25.	To Caſh p[d] for mowing & ſtacking	100	2	1	11	6
	To Expences for Victuals to the men—		13	1	18	6
	To Grange Farm, w[ch] I val. the ſame, —		4	175	—	—
May 17.	To Mannor of *Lees*, gathered ———	200.	4	350	—	—
		300		528	10	—

Lambs Debtor

		Lambs.				
1676. *Apr.* 9.	To Sheep which yielded ———	55 —	5	11	—	—

			Fol.	*l.*	*s.*	*d.*
1676. *Apr.* 9.	By Ballance resting ———	6 —	40	6	—	—

Houshold-stuffe Creditor,

1676. *Apr.* 9.	By ballance resting ———		40	68	15	—

Hay Creditor,

		Load.				
1676. *Apr.* 9.	By Ballance resting ———	300.-	40	528	10	—

Lambs Creditor,

		Lambs.				
1676. *Apr.* 9.	By Ballance resting, ———	55 --	41	11	—	—

John Broughton Esq; Debtor

		Fol:	*l.*	*s.*	*d.*
1675. *Apr.* 28.	To Cash, payd Taxes for him —— ——	2	1	5	—
May 2.	To Cash payd him in full —— ——	2	23	15	—
			25	—	—

John Grigg Debtor

			C.	qr.	lb.			
75. *Sept.* 15.	To Sugar 3 ch. 15 : 3 : 10. at 5 *l.* 12 *s.* *per* C.	8				88	14	—

Rie Debtor

			Qr.	B.				
1675. *June* 7.	To Man. of *Lees* reaped at 31 *s.* 23 : 6:	4				36	16	3

Beans Debtor

			Qr.	B.				
1675. *June* 7.	To Man. of *Lees*, valued at 25 *s.* 10 : —	4				12	10	—

		Pol.	*l.*	*s.*	*d.*
1675. *May* 1.	By *Grange* Farm for 6 Months Rent,—	4	25	—	—

John Grigg Creditor

1675. *Sept.* 15.	By Cash rec$^{d.}$ ———	19	38	14	—
	By *Ralph Collins*, on whom assign'd—	17	50	—	—
			88	14	—

Rie Creditor

		Qu. B.			
1676. *Apr.* 9.	By Ballance unsold ——— 23 : 6.—	40	36	16	3

Beans Creditor

		Qu. B.			
1676. *Apr.* 9.	By Ballance unsold ——— 10 : 6.—	40	12	1	

Fleece-wooll Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *May* 16.	To Sheep gathered at ſhearing 24 tod-	5	21	—	—

Peaſe Debtor

Qu. B.

1675. *June* 7.	To Man. of *Lees* val. at 28 *s. per* q$^{r.}$ 10:—	4	14	—	—
15.	To Loſs and Gain, profited ——	12	1	7	3
	10:—		15	7	3

Ralph Collins Debtor

1675. *Sept.* 16.	To *John Grigg's* Aſſignation ——	16	50	—	—

Joſeph Crane & Comp$^{a.}$ D$^{rs.}$

1675. *Octob.* 1.	To Raiſins 100 barrels ſold them, —	8	289	7	6
Jan. 9.	To Raiſ. Acc^{t} of *R. G.* for 100 barr. 200 frails,-	24	670	12	—
			959	19	6

		Fol.	l.	s.	d.
1676. *Apr.* 9.	By *B*allance reſting ----------	40	21	—	—

Peaſe Creditor

		Q.	B.				
1675. *June* 15.	By Caſh, ſold at 31 *s.* a q^{r}. ----	8	4	2	13	3	6
	By Expences valued at ------	1	1	13	1	13	9
	By loſs & gain ſhort of meaſure, ——	3		12	—	10	—
		10	—		15	7	3

Ralph Collins Creditor

		Fol.	l.	s.	d.
1675. *Jan.* 12.	By Caſh rec^{d} of *Robert Feeds* ------	19	50	—	—

Joſeph Crane & Comp^{a}. C^{rs}.

		Fol.	l.	s.	d.
1675. *Oct.* 16.	By Caſh, rec^{d} in part ----------	19	150	—	—
20.	By Caſh, rec^{d} in full ----------	19	139	6	—
	By loſs and gain, abated ----------	12	—	1	6
Jan. 9.	By Caſh, rec^{d} in part ----------	19	300	—	—
12.	By Caſh, rec^{d} in full ----------	19	370	—	—
	By *R. G.* Acc^{t} of time abated ------	25	—	12	—
			959	19	6

		p^{s}	Fol.	*l.*	*s.*	*d.*
1675. *Oct.* 17.	To Caſh payd for 10 p^{s}	10	19	49	17	—

John Filpot Cooper, D^{r}.

1675. *Dec.* 13.	To French Wines for 12 empty hogſh^{ds}.		23	1	4	—
15.	To Caſh payd him in full,		19		19	—
				2	3	—

Voyage to *Amſterdam*, D^{r}.

1675. *Oct.* 27.	To *Bayes* 10 p^{s} ſent *per* the *Hopewell*,		18	49	17	—
	To Sayes 10 p^{s} ſent *per*-the ſame		8	36		—
	To Caſh for Cuſtom and charges		19	4	16	2
1676. *Apr.* 9.	To loſs and gain, gained		39	11	18	10
				102	12	—

		Ps.	Fol.	l.	s.	d.
1675. *Oct.* 27.	By Voy. to *Amsterdam* sent ——	10:	18	49	17	—

John Filpot Creditor

1675. *Dec.* 15.	By French Wines for Cooperidge ——		23	2	3	—

Voy. to *Amsterdam* Cred^r.

1675. *Dec.* 3.	By *Jacob Vandonck* for sale of 10 Bayes,		9	63	15	10
1676. *Apr.* 9.	By Ballance, rest unsold 10 Sayes, ——		40	38	16	2
				102	12	

		Fol.	l.	s.	d.
1675. Aug. 4.	To foot of former Account in *folio* ——	2	18	18	1 ½
Sept. 15.	To *John Grigg*, receiv'd in part———	16	38	14	—
Oct. 16.	To *Jos. Crane* & Comp^a. receiv'd in part	17	150	—	—
20.	To the said, receiv'd in full ———	17	139	6	—
Nov. 5.	To *Gregory Finch* rec'd in part, ———	20	300	—	—
19.	To Insurance, rec^d. for 150 *l. Præmium*,	21	4	10	—
25.	To *Roger Clark* received, ———	19	50	—	—
	To *John Gover*, of whom receiv'd ——	9	21	—	—
Dec. 10.	To *Gregory Finch* receiv'd ———	20	150	—	—
	To *Peter Biggs* receiv'd ———	21	40	—	—
22.	To *John Dumoulin*, remitted me, ——	10	209	6	—
28.	To *Lawrence Lenfant*, receiv'd, ———	23	399	—	—
Jan. 9.	To *Jos. Crane* & Comp^a. rec^d in part—	17	300	—	—
	To *Ralph Collins* rec^d of *Robert Eeds*,--	17	50	—	—
12.	To *Hugh Proft* rec'd of *Char. Gilbon*,-—	22	100	—	—
	To *Peter Biggs* receiv'd in full,-———	21	35	—	—
	To *James Lyster*, receiv'd in part,——	24	40	—	—
	To *Greg. Finch*, receiv'd in part,-——	20	175	—	—
	To *Jos. Crane* & Comp^a. rec^d in full, —	17	370	—	—
			2590	14	1 ½

		Fol.	*l.*	*s.*	*d.*
1675. *Aug.* 4.	By bed-steds, 4 bought	35	3	—	—
	By Chair-frames, 4 bought	36	1	16	—
	By Silk-fringe, 20 ℔.	36	35	—	—
	By Petty-wares of several sorts,	36	7	18	4
27.	By Petty-wares of several sorts,	36	2	1	10
Oct. 1.	By Raisins, charges after sale,	8	2	1	3
17.	By Bayes for 10 p^{s} bought,	18	49	17	—
	By Sayes for 10 p^{s} bought,	8	36	—	—
20.	By Voy. to *Amsterdam*, Custom & char.	18	4	16	2
Nov. 1.	By *John Dumoulin*, to whom remitted,	10	200	—	—
2.	By Ship *Bonadventure*, p^{d} *Præmium*,	9	7	11	6
24.	By *Gilbert Bently*, p^{d} him on bond,	21	100	—	—
25.	By *Roger Clark* to whom lent,	19	50	—	—
30.	By *Tho Sandys* payd him in full,	14	2	11	—
	By Expences,	13	34	19	5
	By Apparel bought,	13	11	16	2
	By Loss and Gain for port of Letters,	12	1	18	—
Dec. 1.	By Voy. to *Lisbon* for 60 p^{s} Serges,	20	238	8	—
4.	By Voya. to *Roan* Custom of 10 Sayes,	22	1	15	—
8.	By *John Dumoulin* drawn on me,	10	17	6	3
13.	By Wines p^{d} Freight, Custom, *&c.*	23	125	8	4
15.	By *John Filpot*, to whom payd,	18	—	19	—
18.	By *Jacob Vandonck*, to whom remitted,	9	200	—	—
26.	By Sugars, p^{d} custom, freight and char.	8	78	5	6
28.	By *John Lilly* payd in full,	9	125	—	—
	By *Ralph Grindon*, payd in full,	20	72	—	—
	By *John Childe* p^{d} in full,	8	2	8	4
Jan. 1.	By Paper p^{d} custom & charges,	24	3	19	10
7.	By Raisins for Account of *R. G.* custom,	24	69	11	10
	By transport to *fol.* 30.	30	1104	4	11 ½
			2590	14	1 ½

Voyage to *Lisbon* Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Dec.* 1.	To Cash for cost of 60 p^{s} Serges, ——	19	238	8	—
24.	To *John Jermin*, custom, charges, *&c.*	10	33	11	3
	To loss and gain, profited-- —— ——	12	3	13	3
			275	12	6

Gregory Finch Debtor

1675. *Nov.* 5.	To Sugars, for 17 chests —— ——	8	523	10	6
Jan 3.	To Sugars for 12 chests —— ——	8	264	7	4
			787	17	10

Ralph Grindon Debtor,

1675. *Nov.* 12.	To Insurance, *Præmium* of 100 *l. Pelican*	21	8	—	—
Dec. 28.	To Cash paid him in full—— —— ——	19	72	—	—
			80	—	—

		Fol.	*l.*	*s.*	*d.*
	John Jermin **Creditor**				
1675. *Dec.* 24.	By *Domingo Gonsalez* for the 60 pieces Serges to him sold——	23	275	12	6
	Gregory Finch **Creditor**				
1675. *Nov.* 5.	By Cash, receiv'd in part——	19	300	—	—
Dec. 8.	By Cash, receiv'd in part——	19	150	—	—
Jan. 5.	By Sugars, abated for damage,——	8	3	—	—
12.	By Cash, received ——	19	175	—	—
1676. *Apr.* 9.	By Ballance, due ——	41	159	17	10
			787	17	10
	Ralph Grindon **Creditor**				
1675. *Nov.* 20.	By Account of Insurance for a loss on the *Pelican*, 100 *l.* agreed for,——	21	80	—	—

Acct of Insurance Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Nov.* 20.	To *Ralph Grindon* 100 *l.* loss on *Pelican*	20	80	—	—

Gilbert Bently Debtor

1675. *Nov.* 24.	To Cash lent him on bond	19	100	—	—
1676. *Apr.* 9.	To loss and gain, interest to 25 *March*,	39	2	—	—
			102	—	—

Peter Biggs Debtor

1675. *Nov.* 27.	To Ship *Bonadventure* for my $\frac{1}{8}$ prof. --	9	75	—	—

Insurance Creditor

		Fol.	*l.*	*s.*	*d.*
1675. *Nov.* 12.	By *Ral. Grindon* for 100 *l.* on the *Pelican*	20	8	—	—
19.	By Cash received of *John Bourget Præmium* of 150 *l.* on the *Limon-tree*--	19	4	10	—
20.	By loss and gain, lost ———	12	67	10	—
			80	—	—

Gilbert Bently Creditor

1676. *Apr.* 9.	By Ballance he owes ———	41	102	—	—

Peter Biggs Creditor,

1675. *Dec.* 10.	By Cash received in part ———	19	40	—	—
Jan. 12.	By Cash in full ———	19	35	—	—
			75	—	—

Hugh Proſt Debtor

		Fol.	l.	s.	d.
1675. Dec. 5.	To *Jacob Vandonck* due by bill Exch. --	9	100	—	—

Voyage to *Rouen* Debtor

1675. Dec. 4.	To Sayes 10 p^{s},& for dying & preſſing,	8	38	5	—
	To Caſh p^{d} Cuſtom and charges, ----	19	1	15	—
			40	—	—

Iantian Souchet Debtor

			℔					
1675. Dec. 8.	To *John Dumoul.* of whom rec^{d}.		3000	—	—	10	225	—

		Fol	l.	s.	d.
1675. *Jan.* 12.	By Caſh rec[d] of *Charles Gilbon* ———	19	100	—	—

Voyage to *Rouen* Creditor

		Fol	l.	s.	d.
1676. *Apr.* 9.	By ballance reſting ———	41	40	—	—

Iantian *Souchet* Creditor

		lb			Fol	l.	s.	d.
1675. *Dec.* 11.	By Wines 88 Hogs[ds] coſt—	2840	5	—	23	213	—	4
1676. *Apr.* 9.	By ballance due ———	159	15	—	40	11	19	8
		3000	—	—		225	—	—

French-wine Debtor

		Hs ts.	Fol.	l.	s.	d.
1675. Dec. 8.	To *John Dumoulin*, exch,. of 3000 ℔.--		10	9	16	—
11.	To *Jantian Souchet* coſt of Hsds. 88.-—		22	213	—	4
13.	To Caſh pd Freight, Cuſtom, *&c.*-—		19	125	8	4
15.	To *John Filpot* Wine-coopers bill,----		18	2	3	—
	To Loſs and Gain profited ————		12	49	16	4
		88		400	4	—

Laurence Lenfant Debtor,

1675. Dec. 15.	To French-wines for 76 hogſheads, —		23	399	—	—

Domingo Gonſalez Debtor,

1675. Dec. 24.	To Voy. to *Liſb.* for 60 Serges,	735 ℧ 000	20	275	12	6

		Hs^ds.	Fol	l.	s.	d.
1675. Dec. 13.	By *John Filpot* for empty hs^ds.	12	18	1	4	—
15.	By *Laurence Lenfant*, to whom	76	23	399	—	—
		88		400	4	—

Laurence Lenfant Creditor

1675. Dec. 28.	By Caſh, rec^d in full		19	399	—	—

Domingo Gonſalez Cred^r.

1675. Dec. 24.	By Sugars 24 cheſts	575 ℔ 000	8	215	12	6
	By *John Germin*, who rec^d.	160 ℔ 000	10	60	—	—
		735 ℔ 000		275	12	6

Paper Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Jan.* 1.	To *Jacob Vandouck* for 240 reams, ——	9	61	5	—
	To Cash, payd charges ——————	19	3	19	10
	To loss and gain, profited ————	12	8	15	2
			74	—	—

James Lister Debtor

1675. *Jan.* 24.	To Paper, 240 Ream sold him————	24	74	—	—

Raisins for Account of Rowl. Grigson Debtor

		Bar.	Frails				
1675. *Jan.*ᵒ.	To themselves————————	100	200				
	To Cash, payd charges ———	—	—	19	69	11	10
	To loss & gain, my Provision, —	—	—	12	16	15	3
9.	To *R. G.*ˢ Accᵗ of time, for so much due by *Crane* & Compᵃ.	—	—	25	370	12	—
	To *R. G*ˢ Accᵗ curr: the rest--	—	—	11	213	12	11
		100	200				
					670	12	—

		Fol	l.	s.	d.
1675. *Jan.* 24.	By *James Lyster* for 240 Reams ——	24	74	—	—

James Lyster Creditor

1675. *Jan.* 12.	By Cash received ——	19	40	—	—
1676. *Apr.* 9.	By Ballance rest due ——	41	34	—	—
			74	—	—

Raisins of R. G. Creditor

		Barr.	Frails				
1675. *Jan.* 9.	By *Jos. Crane*, to whom sold —	100	200	17	670	12	—

Rowl. Grigſon's Acct of Time, Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Jan.* 10.	To *John Child* for dying and preſſing,	25	25	—	—
	To *Thomas Batt* for packing	25	4	12	—
12.	To *R.G's* Acc curr rec' of *Crane* and comp''	11	370	—	—
	To *Joſ. Crane*, an Abatement	17	—	12	—
			400	4	—

John Childe dier, Debtor

1675. *Jan.* 14.	To Caſh payd him	30	22	10	—
	To *Rowl. Grigſon*, for Abatement	25	2	10	—
			25	—	—

Thomas Batt packer, Dr.

1575. *Jan.* 14.	To Caſh payd	30	4	12	—

		Fol.	l.	s.	d.
1675. *Jan.* 9.	By *Raiſins* of *R. G.* due by *Joſ. Crane*—	24	370	12	—
12.	By *R. G's* Acct curr^{t} paid *Child* & *Batt*-	11	27	2	—
14.	By *John Child* abated him —— —— ——	25	2	10	—
			400	4	—

John Childe Creditor

1675. *Jan.* 10.	By *Rowl. Grigſon*, for dying, —— ——	25	25	—	—

Thomas Batt Creditor

1675. *Jan.* 10.	By *R. G's* Acct of Time for packing,—	25		4	12 —

Francis Brandon Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Jan.* 14.	To Cash payd to him upon Account —	30	100	—	—
15.	To loss and gain, profited ——	12	20	4	11
			120	4	11

Hamborough Linnen Debtor

			Ells.			
1675. *Jan.* 15.	To *Fr. Brandon*, of whom rec[d] 1850.-	26		92	10	—

Cochinele ⅓ *James Linsey*, ⅓ *Roger Woolsy*, and ⅓ my self, is Debtor,

			lb.			
1675. *Jan.* 27.	To *Elias Langley*, of whom bought 528.	27		673	4	—
	To Cash p[t] Brokage, Cartage, *&c.* —	30		1	16	—
Feb. 25.	To *J. L.* Acc[t] in Comp[a]. for his profit,	28		23	16	—
	To *R. W.* Acc[t] in Comp[a]. for his profit,	29		23	16	—
	To loss and gain, for my profit, ——	12		23	16	—
			528	746	8	—

		Fol.	*l.*	*s.*	*d.*
1675. *Jan.* 15.	By Cash rec^{d}.----------	30	27	14	11
	By *Hamborough* Linnen rec^{d}. of him, —	26	92	10	—
			120	4	11

Hamborough linnen Cr.

1676. *Apr.* 9.	By Ballance due ----------	41	92	10	—

Cochinele in comp^{a}. Cr.

		lb			
1675. *Feb.* 11.	By *Edm. Gostwick*, to whom sold, 300.	27	450	—	—
25.	By *J. L.* Acc^{t} in Comp^{a} who had — 76.	28	98	16	—
	By *R. W.* Acc^{t} in Comp^{a} who had- 76.	29	98	16	—
	By Cochinele which I had ---- 76.	27	98	16	—
		528	746	8	—

Elias Langley Debtor

		Fol	*l.*	*s.*	*d.*
1675. *Jan.* 27.	To *James Linsey* Acc curr', who paid,—	28	200	—	—
	To *Roger Woolsy*'s Acc^t curr^t who payd-	29	200	—	—
	To Cash payd him ————	30	200	—	—
31.	To *James Linsey*'s Acc^t curr^t who payd-	28	35	—	—
	To Cash payd him in full————	30	38	4	—
			673	4	—

Edmund Gostwick Debtor

			lb.			
1675. *Feb.* 11.	To *Cochinele* in Comp^a. sold him, 300.	26	450	—	—

Cochinele for my Account, Dr.

			lb.			
1675. *Feb.* 25.	To Cochinele Acc^t in Comp. rec^d my part 76.	26	98	16	—

		Fol.	l.	s.	d.
1675. *Jan.* 27.	By Cochinele in Comp[a] bought 52ℓ.	26	673	4	—

Edmund Goſtwick Creditor

1675. *Feb.* 18.	By *James Linſeys* Acc[t] curr[t] payd him,	28	150	—	—
	By *Ro. Woolſy's* Acc[t] curr[t] paid him, —	29	150	—	—
	By Caſh rec[d] of him, ———	30	150	—	—
			450	—	—

Cochinele for my proper Acc[t] Cr.

			lb.			
1676. *Apr.* 9.	By ballance reſt unſold ———	76 -	41	98	16	—

Iames Linſey's Acc^{t} curr^{t} Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Jan.* 31.	To the ſaid *Linſy*'s acc comp.for $\frac{1}{3}$ of *Cochinele*	28	225	—	—
Feb. 5.	To the ſaid acc^{t} for his $\frac{1}{3}$ Voyage to *Roan*,---	28	149	6	10
	To *Roger Woolſy*'s acc^{t} curr^{t} of whom receiv'd	29	13	8	8
18.	To *Edmund Goſtwick*, of whom rec^{d}.—	27	150	—	—
Mar. 22.	To *John Dumculin*, on whom drawn—	31	156	15	5
	To Caſh paid to him to even, ———	30	32	5	4
			726	16	3

Iames Linſey's acc^{t} in comp^{a}. *Dr.*

1675. *Feb.* 11.	To the ſaid *Linſy*'s acc^{t} curr^{t} for $\frac{1}{3}$ Coch. ſold,	28	150	—	—
25.	To Cochinele divided 76 ℔. to each $\frac{1}{3}$ -	26	98	16	—
Mar. 22.	To *J. L*'s acc^{t} curr^{t} for $\frac{1}{3}$ voy. to *Rouen*,	28	189	—	9
			437	16	9

		Fol.	*l.*	*s.*	*d.*
1675. *Jan.* 27.	By *Elias Langley*, to whom paid ——	27	200	—	—
31.	By the ſame ——	27	35	—	—
Febr. 5.	By Voy. to *Rouen*, paid cuſtom, ——	31	22	15	6
	By the ſaid for 40 p^{s} Perpet.^{o} ſent. ——	31	130	—	—
11.	By *J. L*'s acc^{t} Comp^{a}. for $\frac{1}{3}$ Coch. ſold,	28	150	—	—
Mar. 22.	By the ſame for $\frac{1}{3}$ voya. to *Rouen*, ——	28	189	—	9
			726	16	3

James Linſey's Acc^{t} in comp^{a}. Cr.

1675. *Jan.* 31.	By *James Linſey*'s Acc^{t} curr^{t} for $\frac{1}{3}$ of *Coch.*	28	225	—	—
Febr. 5.	By the ſame for $\frac{1}{3}$ voy. to *Rouen*, ——	28	149	6	10
25.	By *Cochinele* in comp. for $\frac{1}{3}$ of the gain,	26	23	16	—
Mar. 22.	By Voy. to *Rouen* for $\frac{1}{3}$ of the gain, ——	31	39	13	11
			437	16	9

Roger Woolsy's Acct currt Debtor

		Fol.	l.	s.	d.
1675. *Jan.* 31.	To the said *Woolsy's* Acct in Comp. for his $\frac{1}{3}$ of the Cochinele bought, ——	29	225	—	—
Feb. 5.	To the same, for his $\frac{1}{3}$ of goods to *Rouen*,	29	149	6	10
18.	To *Edm. Gostwick* of whom recd ——	27	150	—	—
Mar. 22.	To *John Dumoulin*, on whom drawn, —	31	111	9	2
	To Cash payd him to even ——	30	77	1	7
			713	7	7

Roger Woolsy's Acct in Comp. *D*r.

1675. *Feb.* 11.	To his Acct Curr^{t} for $\frac{1}{3}$ of Cochin. sold,	29	150	—	—
25.	To Coch. in Comp. $\frac{1}{3}$ of the rest sold him	26	98	16	—
Mar. 22.	To his Acct curr^{t} $\frac{1}{3}$ of goods sold at *Rouen*	29	189	—	9
			437	16	9

		Fol.	l.	s.	d.
1675. *Jan.* 27.	By *Elias Langley*, to whom payd ——	27	200	—	—
Feb. 5.	By Voy. to *Rouen*, for 80 Perpetuan.—	27	158	—	—
	By *James Linsey's* Acc^t curr^t to whom p^d	28	13	8	8
	By Cash rec^d of him, ——	30	2	18	2
11.	By *J. L's* Acc^t Comp. for $\frac{1}{3}$ Cochin. sold,	29	150	—	—
Mar. 22.	By the same for $\frac{1}{3}$ of sales at *Rouen*, ——	29	189	—	9
			713	7	7

Roger Woolsey's Acct Comp. Cr.

1675. *Jan.* 31.	By his Acc^t curr^t for $\frac{1}{3}$ of Coch. bought;	29	225	—	—
Feb. 5.	By the same for $\frac{1}{3}$ of Voy. to *Rouen*, —	29	149	6	10
25.	By Cochinele in Comp. for $\frac{1}{3}$ gain, ——	26	23	16	—
Mar. 22.	By Voy. to *Rouen*, for $\frac{1}{3}$ gain, ——	31	39	13	11
			437	16	9

		Fol.	*l.*	*s.*	*d.*
1675. *Jan.* 12.	To it self for foot of the former, ——	19	1104	4	11 ½
20.	To *Francis Brandon*, of whom rec^{d} ——	26	27	14	11
Feb. 5.	To Sugars rec^{d} ½ Impost on 6 chests, —	8	2	5	—
	To *Roger Woolsy*'s Acc^{t} curr^{t} rec^{d} ——	29	2	18	2
18.	To *Edmund Gostwick* rec^{d} ——	27	150	—	—
Mar. 22.	To *Joh. Dumoul.* on w^{m} drawn, 750 W.	31	167	3	9
	To the said on whom drawn — 585 ½ —	31	131	14	—
			1586	—	9 ½

		Fol.	l.	s.	d.
1675. *Jan.* 10.	By *Rowl. Grigſon*'s Acct curr^{t} 50 bayes,	11	255	8	—
	By the ſaid for cuſtom of the ſame, —	11	12	10	—
14.	By *John Childe*, to whom p^{d} for dying,	25	22	10	—
	By *Thomas Batt*, for packing,	25	4	12	—
	By *R. G.* acct curr^{t} p^{d} his ord. to *An. Behout*	11	150	—	—
	By *Francis Brandon*, to whom paid, —	26	100	—	—
16.	By *Elias Langly*, to whom paid,	27	200	—	—
	By Cochinele in comp. p^{d} charges, —	26	1	16	—
31.	By *Elias Langly*, p^{d} him in full,	27	38	4	—
Mar. 22.	By *Ja. Linſey*'s Acct curr^{t} paid him,	28	32	5	4
	By *Roger Woolſey*'s Acct curr^{t} p^{d}.	29	77	11	7
1676. *Apr.* 9.	By Ballance reſt,	41	691	3	10½
			1586	—	9½

	James Linſy, Roger Woolſy, & my ſelf, Dr̃s.	Fol.	*l.*	*s.*	*d.*
1675. *Feb.* 5.	To *J.L.* Acct curr^{t} for 40 p. ell-br. Perp.	28	130	—	—
	To the ſaid, by whom p^{d} cuſtom, ——	28	22	15	6
	To *R.W.* Acct curr^{t} for 80 p^{s} y^{d} br. Perpet.	29	158	—	—
	To Sugars, for 6 ch. weigh 30 ^{c} 2 ^{q}: —	80	137	5	—
Mar. 15.	To *John Dumoulin* for cuſt. & charges, -	31	60	4	2
22.	To the ſaid *Dumoulin* for loſs of exch. --	31	3	6	8
	To *J.L.* Acct in comp. for $\frac{1}{3}$ of the profit -	28	39	13	11
	To *R.W.* Acct in comp. for the like, —	29	39	13	11
	To loſs and gain, for my $\frac{1}{3}$ part profit, —	12	39	14	—
			630	13	2

Joh. Dumoulin for Acct in comp. Dr

		lb.				
1675. *Mar.* 11.	To Voy. to *Rouen* as above for goods ſold, ———	8408 : 15	31	630	13	2

		Fol	*l.*	*s.*	*d.*
1675. *Mar.*15.	By *John Dumoulin* for sale of the goods *per contra*,	31	630	13	2

John Dumoulin for Acct comp. Cr.

		lb.				
1675. *Mar.*15.	By Voy.to *Rouen*, p[d] custom,	802 : 15	31	60	4	2
22.	By Cash drawn, 750 W. by bill of *Tho. Leman*,	2250 : —	30	167	3	9
	By *James Linsey* drawn 700 W by bill of *Tho. Sutton*,	2100 : —	28	156	15	5
	By Cash I draw 585 $\frac{1}{3}$ W by bill of *Pierre Audhier*,	1756 : —	30	131	14	—
	By *Roger Woolsy* drawn 500 W. payable to P[r] *Delabal.*	1500 : —	29	111	9	2
	By voy.to *Rouen* loss of exch.		31	3	6	8
		8408 : 15		630	13	2

Cinamon Debtor

		lb.	Fol.	*l.*	*s.*	*d.*
1675. *July* 14.	To *Peter Clark*, of whom bought	225.	32	31	17	6

Peter Clarke Debtor

1676. *Apr.* 9.	To ballance, reſt due to him, ——		41	31	17	6

Edw. Coldicot Debtor

1675. *July* 26.	To a Rundlet of Sack ſold him ——		7	7	19	3

Cinamon Creditor

		lb.	Ounc.	Fol.	*l.*	*s.*	*d.*
1675. *July* 28.	By Cash, rec[d] for sale of ———	2	10.	2	——	9	10
1676. *Apr.* 9.	By Ballance rest ———————	222	6.	41	31	7	8
		225	——		31	17	6

Peter Clarke Creditor

1675. *July* 14.	By Cinnamon bought of him, ———			32	31	17	6

Edward Coldicot Creditor

1676. *Apr.* 9.	By Ballance he owes ———————			41	7	19	3

Mris. *Dart* Debtor

		Fol.	l.	s.	d.
1675. *June* 30.	To Cambrick for 4 ells, -	6		14	—

Mris. *Larkin* Debtor

1675. *June* 30.	To Linſy Woolſy ſold her	6	1	14	8

Gabriel Martin Debtor

1675. *June* 30.	To Sack ſold him -	7	1	5	—

Mary Frith Debtor

1675. *July* 20.	To Cambrick, ſold to her	6		3	6 8
	To Linſy Woolſy	6		1	12 6
				4	19 2

Mris. *Dart* Creditor

		Fol.	l.	s.	d.
1676. *Apr.* 9.	By Ballance she owes	41		14	

Mris. *Larkin* Creditor

1675. *July* 24.	By Cash received	2		1 14	6
1676. *Apr.* 9.	By Profit and Loss abated	39			2
				1 14	8

Gabriel Martin Creditor

1676. *Apr.* 9.	By ballance he owes	41		1 5	

Mary Frith Creditor

1676. *Apr.* 9.	By Ballance due by her	41		4 19	2

Broad-cloath Debtor

		Yards.	Fol.	*l.*	*s.*	*d.*
1675. *Aug.* 4.	To Cash, bought	72.	2	36	—	—

Sarcenet Debtor

		Ells.				
1675. *Aug.* 4.	To Cash, bought	60.	2	30	—	—

Broad-cloath Creditor

		Yards.	Fol	*l.*	*s.*	*d.*
1675. *Aug.* 13.	By Cloath-bed, which had	20.--	37	10	—	—
18.	By Chairs	6.--	37	3	—	—
1676. *Apr.* 9.	By Ballance, reſting	46.--	41	23	—	—
		72		36	—	—

Sarcenet Creditor

		Ells.				
1675. *Aug.* 13.	By a Cloath-bed uſed	15.--	37	7	10	—
1676. *Apr.* 9.	By Ballance	45.--	41	22	10	—
		60		30	—	—

Buckrams Debtor

		Ps	Fol.	l.	s.	d.
1675. *Aug.* 4.	To Caſh bought	10.	2		5	

Sheep-skins Debtor

		Skins.				
1675. *Aug.* 4.	To Caſh, bought	100.	2		5	

Bedſteads Debtor

1675. *Aug.* 4.	To Caſh, bought	4.	19		3	

Buckrams Creditor

		p^{s}.	Fol	*l.*	*s.*	*d.*
1675. *Aug.* 13.	By a Cloath-bed uſed	1. --	37		10	—
1676. *Apr.* 9.	By Ballance reſt	9. --	41	4	10	—
		10		5	—	—

Sheep-skins Creditor

		Skins				
1675. *Aug.* 18.	By Chairs uſed --	18 --	37	—	18	—
1676. *Apr.* 9.	By Ballance reſting	82 --	41	4	2	—
		100		5	—	—

Bedſteads Creditor

1675. *Aug.* 13.	By the Cloath-bed	1 —	37		15	—
1676. *Apr.* 9.	By Ballance reſting	3 —	41	2	5	—
		4		3	—	—

Chair-frames Debtor

		Frames.	Fol.	*l.*	*s.*	*d.*
1675. *Aug.* 4.	To Caſh, bought	24 --	19	1	16	—

Silk-fringe Debtor

		℔.				
1675. *Aug.* 4.	To Caſh bought	20. --	19	35	—	—

Petty-wares Debtor

		Silk.	Thred.	Curt.R.	Tacks.	Hair.	Girt.				
		℔.	℔.			℔.	p^{s}				
1675. *Aug.* 4.	To Caſh bought	2: —	10: —	200	10000	100	20	19	7	18	4
27.	To Caſh bought	—	—	300	5000	200	—	19	2	1	10
		2	10	500	15000	300	20		10	—	2

Chair-frames Creditor

		Frames.	Fol.	l.	s.	d.
1675. *Aug.* 18.	By Chairs,	12.	37		8	—
1676. *Apr.* 9.	By Ballance, resting	12.	41		18	—
		24		1	16	—

Silk-fringe Creditor

		lb.				
1675. *Aug.* 13.	By a Cloath-bed used	4	37	7	—	—
18.	By the Chairs used	3	37	5	5	—
1676. *Apr.* 9.	By Ballance resting	13	41	22	15	—
		20		35	—	—

Petty-wares Creditor

		Silk.	Thred.	Curt.R.	Tacks.	Hair.	Girt.				
		lb ou.	lb.			lb.	p^{s}				
1675. *Aug.* 13.	By a Bed,	—: 4	1	50	500	—	—	37	—	12	10
18.	By the Chairs,	—	—	—	2000	60	2	37	—	15	4
1676. *Apr.* 9.	By Ballance,	1 3/4	9	450	12500	240	18	41		8 12	—
		2	10	500	15000	300	20		10	—	2

Cloath-beds Debtor

		Fol	*l.*	*s.*	*d.*
1675. *Aug.* 13.	To Broad-cloath uſed 20 yards,	34	10	—	—
	To Sarcenet for 15 ells,	34	7	10	—
	To a Bedſtead,	35	—	15	—
	To Buckram for 1 piece,	35	—	10	—
	To Silk-fringe 4 ℔.	36	7	—	—
	To Petty-wares of ſeveral ſorts,	36	—	12	10
	To loſs and gain profited,	39	8	12	2
			35	—	—

Chairs Debtor

			Chairs.			
1675. *Aug.* 13.	To Chair-frames uſed,	12.	36	—	18	—
	To Broad-cloath uſed 6 yards,		34	3	—	—
	To Sheep-skins,		35	—	18	—
	To Silk-fringe 3 ℔.		36	5	5	—
	To Petty-wares of ſeveral ſorts,		36	—	15	4
	To loſs and gain profited,		39	4	3	8
				15	—	—

Cloath-beds Creditor

		Fol.	*l.*	*s.*	*d.*
1675. *Aug.* 23.	By Sir *John Oldcaſtle*, ſold him, ——	38	35	—	—

Chairs Creditor

1675. *Aug.* 13.	By Sir *John Oldcaſtle*, ſold him 12 chairs,	38	15	—	—

Sir *John Oldcastle* Debtor

		Fol.	*l.*	*s.*	*d.*
1675. *Aug.* 23.	To a Cloath-bed, sold him-	37	35	—	—
	To Chairs 12.	37	15	—	—
	To a Feather-bed,	7	9	—	—
	To Turky-carpets, -	7	5	—	—
	To Tapistry 6 p^{s}.	7	120	—	—
			184	—	—

		Fol.	*l.*	*s.*	*d.*
1675. *Apr.* 9.	By Ballance resting——————	41	184	—	—

Loss and Gain Debtor

		Fol.	*l.*	*s.*	*d.*
1676. *Apr.* 9.	To Stock gained upon all Accounts, →	1	1204	7	3

		Fol	*l.*	*s.*	*d.*
1676. *Apr.* 9.	By it self brought from *fol.*	12	1122	13	11
	By *Tho. Sandys*,	14			2
	By the Ship *Bonadventure*,	9	42	8	6
	By Calves,	11	12	10	
	By Voyage to *Amsterdam*,	18	11	18	10
	By *Gilbert Bently*,	21	2		
	By a Cloath-bed,	37	8	12	2
	By Chairs,	37	4	3	8
			1204	7	3

Ballance Debtor

		Fol.	l.	s.	d.
1676. *Apr.* 9.	To School-books unsold	3	1	3	2
	To Mannor of *Lees* valued	4	5500	—	—
	To *Grange*-Farm	4	280	—	—
	To Horses 6.	4	42	—	—
	To Cowes 24.	5	102	—	—
	To Sheep 98.	5	58	16	—
	To Barly 65 q^{r}.	5	110	10	—
	To Oats 80 q^{r}.	5	64	—	—
	To Wheat 118 q^{r}. 7 $^{B.}$	6	297	3	9
	To Cambrick 382 $\frac{3}{4}$ ells,	6	51	1	4
	To Linsy Woolsy 209 $\frac{1}{2}$ y^{ds},	6	17	9	2
	To Sack 494 gal. 2 $\frac{1}{4}$ pints,	7	132	—	2
	To Turky Carpets 4.	7	8	13	4
	To Beds 4.	7	28	8	—
	To Sugar, 35 C. — q^{r}. 14 lb.	8	131	16	10 $\frac{1}{2}$
	To my $\frac{1}{2}$ of Ship *Bonadventure*,	9	225	—	—
	To Counters 120.	11	—	1	8
	To Calves 31.	11	31	—	—
	To Swine 6.	15	6	—	—
	To Houshold-stuffe,	15	68	15	—
	To Hay 300 load,	15	528	10	—
	To Rie 23 q^{r}. 6 $^{B.}$	16	36	16	3
	To Beans 10 q^{r}.	16	12	10	—
	To Wooll 24 tod,	17	21	—	—
	To Voy. to *Amsterdam*, 10 p^{r} Sayes,	18	38	16	2
	To *Jantian Souchet* 159 lb. 15 *s.*	22	11	19	8
			7805	10	6 $\frac{1}{2}$

		Fol	l.	s.	d.
1676. Apr. 9.	By *Phil. Greenvil* Esq; to whom due, —	10	2000	—	—
	By *John Germin* 9 & 700 Res, ——	10	3	12	9
	By *Rowl. Grigſon*, to whom due, ——	11	166	3	6
	By *Jacob Vandonck*, 1 ℛ. 8 ft. ——	9	——	2	5
	By it ſelf carryed over, ——	41	5635	11	10½
			7805	10	6½

		Fol.	l.	s.	d.
1676. Apr. 9.	To foot of the former Account,	40	5635	11	10½
	To *Gregory Finch*, who owes,	20	159	17	10
	To *Gilbert Bently*,	21	102	—	—
	To Voyage to *Rouen* 10 ps Sayes,	22	40	—	—
	To *James Lyster*,	24	34	—	—
	To *Hamborough* Linnen 1850 ells,	26	92	10	—
	To Cochinele 76 lb.	27	98	16	—
	To Cash,	30	691	3	10½
	To Cinnamon 222 lb. 6 ounc.	32	31	7	8
	To *Edward Coldicot*,	32	7	19	3
	To Mris. *Dart*,	33	—	14	—
	To *Gabriel Martin*,	33	1	5	—
	To *Mary Frith*,	33	4	19	2
	To Broad-cloath 46 yards,	34	23	—	—
	To Sarcenet — 45 ells,	34	22	10	—
	To Buckrams, — 9 ps.	35	4	10	—
	To Sheep-skins, 82.	35	4	2	—
	To Bed-steads, 3.	35	2	5	—
	To chair-frames, 12.	36	—	18	—
	To Silk-fringe, 13 lb.	36	22	15	—
	To Petty-wares of several sorts,	36	8	12	—
	To Lambs, 55.	15	11	—	—
	To Sir *John Oldcastle*,	38	184	—	—
			7183	16	8

		Fol.	*l.*	*s.*	*d.*
1676. *Apr.* 9.	By *Peter Clarke*, to whom due ———	32	31	17	6
	By Stock, being the value of my present Estate, ———	1	7151	19	2
			7183	16	8

How to begin a New Leidger *dependant on the Ballance of the* Old Leidger.

THE firſt Leidger, or Leidger N° A. being thus finiſh'd, it is requiſite to prepare for the erecting of thy Accounts anew in a Leidger N° B. or thy ſecond Leidger, which thou ſhalt do thus.

In the firſt Folio of thy New Leidger, let the old Account of Ballance be copyed, with this difference, that the Debtor ſide of the Old is to be tranſpoſed to the Creditor-ſide of the New. As for inſtance, in the Old you have

Ballance Dr.	Ballance Cr.
To School-books, *l* 1:3:2.	By *Phil. Greenvil* l 2000:—:—

In your New Leidger let it be expreſs'd thus:

Ballance Dr.	Ballance Cr.
To *Phil. Greenvil* l 2000:—:—	By School-books *l* 1:3:2

And ſo with the reſt of that Account: The reaſon is this, That this New Ballance is as it were a Debtor to, and a Creditor by the Old Ballance: As thus, School-books of the Old Ballance is Debtor to School-books of the New: *Phil. Greenvil* in the New is Debtor to *P. G.* in the Old.

And

And Experience will tell thee, that this Ballance, thus tranſpoſed, will fit the New erecting of Accounts, by entring thus:

[*New*] Ballance Debtor to *Phil. Greenvil*: 1/2

School-books Debtor to New Ballance. 3/1

Whereby thou ſeeſt that Accounts fall in thus naturally Debtors to be Debtors, and Creditors to be Creditors: And that without this manner of tranſport of the Ballance, the Accounts would have fallen out quite contrary. And here I

END.